"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Rain, southeast winds today; Friday somewhat colder, probably rain.
☞For full weather report see Page 23.

VOL. LXVII...NO. 21,964. ....
NEW YORK, THURSDAY, MARCH 14, 1918.—TWENTY-FOUR PAGES.
TWO CENTS In Greater New York and Within Commuting Distance. | THREE CENTS Elsewhere.

SIX MEN IN HOUSE BLOCK NEW CALL FOR DRAFT ARMY

Make Minority Report Against Plan to Change Basis of Apportionment.

TALK OF A FAVORED CLASS

Senate Has Passed the Bill, but Crowder Will Not Act Till Congress Finally Decides.

EXEMPTION FOR IRISH HERE

By Arrangement with Lord Reading, Those of British Nationality Need Not Serve.

WASHINGTON, March 13.—Legislation to change the system of apportioning drafted men by making the basis the number of men in Class 1 instead of the population of States was held up in the House today with the filing of an adverse minority report by members of the Military Committee and by the statement of Chairman Dent that the measure would not be called up until after Secretary Baker's return from France.

This will delay the second draft, as Provost Marshal General Crowder has announced that he will not go ahead with it until the law is changed. At the time the minority report was filed General Crowder was before the Senate Military Committee urging speedy consideration of the measure and of another to require registration of all men attaining twenty-one years of age since last June 5. He appeared greatly concerned when he learned that the legislation was checked in the House.

The Senate has passed the bill to change the basis of apportionment and is expected this week to pass the measure registering younger men. The House committee already has filed a favorable majority report on the bill changing the apportionment.

Representatives Gordon, Shallenberger, Wise, Nichols, Harrison, and Hull joined in the dissenting report, which declared that the proposal would subject "to the arbitrary will and authority of those in control of the nation's military power the 9,000,000 men registered, except only those unconditionally exempt from the draft, as fully and completely for all practical purposes as those already inducted into the military service."

"If Congress," the dissenters added, "is prepared to deliver the bodies of these 9,000,000 men into the hands of the military authorities without condition or limitation, then it should pass this joint resolution; if not it should be defeated."

Five Democrats and one Republican constituted the minority which spared no words denouncing the resolution as a repudiation of the principle of universal liability to service, declared that it substituted the arbitrary will of the military, and would create a favored class to feast on war profits.

"It is sought," the minority report contends, "to defend the grant of these unheard-of powers by asserting that the military authorities desire to take for military service only those who have not become 'articulated' with the social or industrial life of the communities in which they are registered. This rule, if strictly applied, excludes from the military service every one but vagrants, vagabonds, and tramps."

In appearing before the Senate Military Committee to explain proposed amendments to the National Defense act, General Crowder approved legislation to abolish the extra allowance of 50 per cent. in pay to men in the aviation service. He detailed the reasons given by General Pershing, Secretary Baker and the General Staff—that aviation is not more hazardous than other branches of the service, according to the percentage of fatalities, and that there now is no difficulty in procuring men for aviation work without the attraction of extra pay.

IRISH BRITISHERS HERE EXEMPT FROM DRAFT

Informal Agreement with Reading on Alien Conscription in England and America.

Special to The New York Times.

WASHINGTON, March 13.—An informal agreement has been reached between the State Department and Earl Reading, the British Ambassador, for the exemption from compulsory military service in the American army of British subjects born in Ireland and living in the United States. Under the agreement American citizens living in the British possessions, with certain exceptions, will be exempt from conscription if between the ages of 31 and 40. The British age limit of compulsory military service is 40 years, but the American age limit is 31. British subjects in the United States, with the exception of those born in Ireland and some of the overseas dominions of Great Britain, will be subject to the draft if between the ages of 31 and 40.

The treaty between Great Britain and the United States with reference to mutual conscription of nationals is pending in the Senate. It does not provide for the exemption of Irish-born British subjects in the United States, but it was arranged informally between the two

Continued on Page Two.

"TODAY!—the famous Flower Show opens—with its War Gardens and——" See top of page 10.—Advt.

British Ship Loss Again 18; 15 Exceeded 1,600 Tons

LONDON, March 13.—The Admiralty reports the loss by mine or submarine of eighteen British merchantmen last week. Of these, fifteen were 1,600 tons or over, and three under that tonnage. One fishing vessel was lost.

The arrivals at ports in the United Kingdom numbered 2,046, and the sailings 2,062. The ships unsuccessfully attacked numbered eight.

This is the third time in as many weeks that eighteen British merchantmen have been sunk through mine or submarine. In the previous week twelve vessels were of 1,600 tons or over and six under that tonnage, while in the second preceding week fourteen vessels were of more than 1,600 tons.

LIBERTY MOTORS FOR U-BOAT CHASE

First Fighting Seaplane to be Equipped with Them Is Tested Successfully.

FORERUNNER OF BIG FLEET

Large Shipments of Airplanes for Army Ahead of Schedule Is Forecast.

WASHINGTON, March 13.—America's first fighting seaplane equipped with Liberty motors has been tried out and accepted, it was learned tonight, and a number of the craft are now being delivered for the use of the naval air service. They are the advance guard of a big fleet which will be added to the forces engaged in submarine hunting in the war zone.

A second type of fighting airplane for the American army, known as the Bristol model, has also reached the production stage and a considerable number will become available during the present month. Still another type, a two-seated machine, is being manufactured.

Construction details of these airplanes have never been published. It is known that the seaplanes are substantially similar to the British flying boats and are equipped with two Liberty motors, which provide approximately 700 horsepower to drive the ship. This is understood to be much in excess of the power used in similar British craft and the performance is expected to be proportionately better.

Last Motor Defect Overcome.

In this connection it was learned that engineers of the Aircraft Board have overcome the last minor defect of the Liberty motors, having to do with the lubrication system. A number of motors taken haphazard from the quantity production supply have been operated continuously for many hours without any trouble developing.

Officials in close touch with the progress being made on the production of fighting airplanes in this country are still satisfied that the output will tax shipping facilities before July, when delivery in quantities in France has been scheduled. Already the problem of caring for the airplanes on the other side is one to which General Pershing's staff is giving serious thought.

Those produced in the United States are in addition to the fighting aviation equipment to be provided under contract through the French and British Governments. There are indications that this foreign contract work also is not up to the original schedule of delivery. No details are available as to the actual number of machines that will be turned over to General Pershing during the Summer.

The success of the Liberty motor is known to have attracted the attention of both French and British air service officials, and both Governments have had experts in this country studying its construction and the methods of quantity production employed. It is anticipated that a large number of foreign airplanes, particularly British, will be using Liberty motors during the present year. Steps were taken here recently to expedite the delivery of motors for British use.

New Type to Have More Power.

Meanwhile American engineers are devoting themselves to a study of the motor to be used next year, which will show a very considerable increase in horse power over the present twelve-cylinder model. There is now time for a careful study of the various types of motors, both foreign and domestic design, and a decision as to the machine to be made the standard for 1919 will not be necessary before July.

More powerful motors will be needed for machines to carry such armament as General Pershing has proposed. In response to an inquiry some time ago as to the gun power of American fighting airplanes, General Pershing recommended at least two heavy and two light machine guns, adding:

"We should anticipate the use of three Vickers synchronized guns and three Lewis unsynchronized guns on every airplane."

To carry out such a program larger machines would be necessary, and it is the judgment of officials here that fighting aircraft will increase constantly in size and armament.

CHU CHIN CHOW—CENTURY THEATRE 6th Big Month—Biggest Success in N. Y. Every Eve. 8—Next Mat. Sat.—Advt.

ZEPPELINS AGAIN MAKE AN ATTACK ON ENGLISH COAST

Raid Carried Out by One or Two Airships, Bombing Northeast Coast.

FOUR PROJECTILES IN HULL

House Demolished and Woman Killed by Shock Were Chief Results of Tuesday's Visit.

BRITISH BOMB FREIBURG

Aviators Drop Ten Tons of Explosives on German Munition Works and Barracks.

LONDON, Thursday, March 14.—Hostile airships again raided the northeast coast of England last night.

In his report on the raid Field Marshal French says:

> One or two hostile airships attacked the northeast coast soon after 9:30 o'clock tonight. About twenty bombs have fallen close to the coast. There are no reports regarding the casualties or damage as yet.

Three Zeppelins took part in Tuesday night's air raid on the east coast. One of them dropped four bombs on Hull. The other airships flew about aimlessly over country districts, dropping bombs, and then proceeded back to sea. One woman died of shock in consequence of the raid.

The following official announcement was given out:

> Latest reports indicate that three enemy airships crossed the Yorkshire coast between 8:30 and 10 P. M. last night. Only one ventured to approach a defended locality, namely, Hull, where four bombs were dropped. A house was demolished. One woman died of shock.
>
> The two remaining airships wandered for some hours over remote country districts at great altitudes, unloading their bombs in open country before proceeding out to sea again.

The Germans have sustained such heavy losses in Zeppelins that they have employed them only at infrequent intervals in the last year for raids on England, substituting airplanes. The last previous Zeppelin raid on England was on Oct. 19, 1917, when thirty-four persons were killed and fifty-six wounded. On returning the Zeppelin fleet was put to rout by the French, five of the dirigibles being brought down.

PARIS CAPTURED 15 RAIDERS.

Some Dead, Some Alive, with Four of the Attacking Airplanes.

PARIS, March 12, (delayed.)—Four German machines brought down and fifteen trained aviators, mechanics, and pilots killed or made prisoners were the German casualties in last night's air attack on Paris.

The raid was attempted on a scale of magnitude hitherto unapproached, nine squadrons participating in the attack. Some of the machines followed the Rivers Oise and Ourcq, while others came along the Creil-Paris and Soissons-Paris railroads.

The percentage of the units that succeeded in reaching Paris was small. The aerial defense has improved greatly since the time of former raids, and many of the German machines were forced back and obliged to drop their cargoes of bombs in vacant fields in the suburbs.

The American Red Cross was again prominent in rendering help to the wounded.

While the raid on Paris was in progress, French machines executed a counter air offensive on the enemy's airdromes from which the German raiders had started. More than three tons of bombs were dropped on the Gothas's landing fields, and the probabilities seem to be that many of them made disastrous landings when they returned.

BRITISH BOMB FREIBURG MUNITION FACTORIES

Drop Ten Tons of Explosives on Plants and Barracks—Other Bases Attacked.

LONDON, Thursday, March 14.—On Wednesday afternoon British airplanes attacked munitions works and barracks at Freiburg, in the Black Forest, says an official statement on aerial operations.

"Nearly ten tons of bombs were dropped," says the statement. "All our machines reached their objective.

"In addition to the raid reported in last night's official statement, over three tons of bombs were dropped on the docks at Bruges. On Tuesday bombing raids continued with greater vigor than on previous days. Over thirteen and a half tons of explosives were dropped on various targets, including railway sidings at Mons and Bavay, large ammunition depots northeast of St. Quentin and south of Douni, and billets east of Lens.

"In the course of the fighting, which was continuous throughout the day, fourteen German machines were brought down and eight were driven down out of control. One hostile observation bal-

Continued on Page Three.

WHITE SULPHUR SPRINGS, W. Va. The Greenbrier. European plan. Wonderful curative waters. N. Y. Office, The Plaza.—Advt.

More Meat Soon for British; Wheat Outlook Not Alarming

LONDON, March 13.—Lord Rhondda, the Food Controller, speaking here today, said that he hoped in April to be able to give those engaged in hard physical labor an increased meat ration of 50 per cent., and those engaged in very hard physical labor double the ordinary ration.

The outlook in regard to wheat was not particularly happy, he added, but there was no cause for alarm. A scheme of bread rationing was under preparation and would be ready if or when the Government decided that it was necessary.

RELY ON WHITMAN TO WIN 'DRY' FIGHT

Report That Governor Will Urge Assembly to Change Front Cheers Prohibitionists.

SENATE BATTLE ON TODAY

Referendum Up for Debate Then and Ratification Wednesday —"Wets" Apprehensive.

Special to The New York Times.

ALBANY, March 13.—With the active co-operation of Governor Whitman advocates of immediate ratification of the Federal Prohibition amendment will attempt to have the Assembly rescind its action of yesterday when such a proposal was defeated, 84 to 64.

Governor Whitman early today had a conference with William H. Anderson, State Superintendent of the New York Anti-Saloon League. Soon after this talk a report reached the legislative leaders that the Governor would send a message to the Legislature embodying a stinging rebuke to the Assembly for its action denouncing the amendment of the Hill-McNab resolution by making ratification subject to an advisory referendum this Fall, and bluntly demanding that the amended bill be discarded and the Hill-McNab resolution adopted in its original form.

The Governor departed for New York City early this afternoon, without sending the expected message, but the report that it would be sent survived his departure. Persons in the Legislature who enjoy the Governor's confidence declared it had been prepared and might be expected tomorrow upon the Governor's return, in any event not later than Monday night.

Mr. Whitman wants the prohibition question eliminated as an issue in the coming Gubernatorial campaign, when he expects to run for re-election. With the issue alive, the Governor would be compelled to take his stand squarely with the "drys," thus drawing the fire of all classes of voters who are opposed to legislation restricting personal liberty. Governor Whitman is keenly alive to the fact that this might cause a serious defection in the Republican ranks.

Comes Up in Senate Today.

The battle over prohibition will be transferred to the Senate tomorrow. The Emerson bill, providing for a referendum this Fall on ratification, was placed on the calendar today and will come up for preliminary discussion tomorrow. The Emerson bill is identical in intent with the amended Hill-McNab bill passed by the Assembly. The Senate leader, Elon R. Brown, today served notice on all members to be in their seats tomorrow.

Senator George B. Wellington of Rensselaer today asked Mr. Brown to agree that his motion, taking the Hill resolution providing for immediate ratification from the custody of the Senate Committee on Taxation and Retrenchment, be made a special order for next Tuesday. Senator Brown, after consulting colleagues, named Wednesday for the debate, owing to the prospect that many members would be absent Tuesday.

While neither tomorrow's debate nor that scheduled for next Wednesday will be final, they are looked forward to with interest because they will furnish an indication of the lineup. The "wets" admit that the outlook gives cause for apprehension. Senators, especially those representing rural districts, are subject to increasing pressure from constituents. Representatives of the Anti-Saloon League and the Women's Christian Temperance Union, after the conference between Governor Whitman and Superintendent Anderson today, were sent to do missionary work among constituents of "wet" Senators on an unprecedentedly extensive scale.

Rely on Sweet's Influence.

Speaker Sweet of the Assembly has taken a stand for immediate ratification, and it is believed at the Capitol that he will resort to personal suasion in that behalf, which, owing to the position of influence he occupies, is likely to go a long way with members who have important legislation pending. Advocates of ratification said today that with the Speaker "on the job" their fight was far from lost.

"I feel assured the Legislature will ratify the Federal amendment," said the Speaker tonight. "A referendum can serve no good cause and would only result in delay for another year. We should meet the situation face to face like men and vote for or against ratification, according to the convictions of each member."

Mr. Sweet said that probably discussion of the amended Hill-McNab bill in the Assembly on third reading would be set down for Tuesday of next week.

Senator William H. Hill of Broome, sponsor for the resolution to ratify the Federal amendment, said he did not consider the fight for ratification lost.

"One thing I will predict with every

Continued on Page Four.

THE MANOR—ASHEVILLE, NORTH CAROLINA. A "wholly satisfying" place found once in a while and never forgotten.—Advt.

PERSHING'S MEN MAKE NEW RAID ON TOUL FRONT

Reach Second Line Trenches and Blow Up Dugouts as German Defenders Flee.

GAS PROJECTORS LEVELED

Our Guns Smash 200, Which the Germans Had Ready for a Big Attack.

CAPT. ROOSEVELT WOUNDED

Colonel Gets Word of Son's Injury and of His Winning the Croix de Guerre.

WITH THE AMERICAN ARMY IN FRANCE, March 12, (Associated Press.)—The American forces northwest of Toul carried out an important raid on the German lines Monday night. The artillery preparation lasted forty-five minutes, and the Americans entered the German defenses as far as the second line. They found a number of German dead from shell-fire, and some of those who were retreating were shot down.

The American pioneers accompanying the infantry blew up enemy dugouts. No prisoners were taken, chiefly because of the fact that the Germans did not remain to fight, but ran precipitately at the approach of the Americans. All the Americans returned to their own lines, and considerable information was secured.

The American artillery last night completely obliterated a German position, in which 200 gas projectors had been set up ready for a gas attack. The projectors were discovered late yesterday in a photograph taken from high in the air.

As soon as they were definitely located there was a great concentration of American artillery fire, and the projectors and the entire position were destroyed. In the last gas attack upon American troops only seventy-five projectors were used. The new attack, therefore, had been planned on a much more extensive scale.

There was greater artillery activity by the Americans on the Toul sector today than at any time since they took position there. Fires back of the German lines were caused, and a number of explosions were heard.

Germans Abandon First Line.

The sector occupied by American troops east of Luneville, which was designated formerly merely as being in Lorraine, has developed suddenly into one of the most active of the front, from the point of view of artillery fighting. American artillerymen are hurling thousands of shells daily against the German positions, making it impossible for the enemy to occupy them. Investigation shows that they have been virtually abandoned. This is especially true in the neighborhood of certain places northwest and northeast of Badonviller where, it is now permissible to say, the two raids mentioned as having been carried out simultaneously, took place.

Certain information obtained in the American sector northwest of Toul leads to the conclusion that the American raid here yesterday morning came at such a time as to cause the Germans to abandon plans of their own for a raid.

Normal artillery fighting continues in this sector, shells falling on towns on both sides of the line. At one place the Germans used mustard shells. A small number of Americans walked through the gas later.

Sunday night an American patrol brought in an enemy sniper's camouflage suit, made of woven brownish colored grass, the same shade as the landscape.

Conditions were excellent for flying on Monday and many hostile and friendly machines were in the air. In nearly every allied airplane there was an American observer. Once or twice the Americans went close enough to the Germans to try their machine guns, but without result. One airplane in which there was an American went far back of the enemy lines. It was the target for hundreds of enemy shells, which seemed to burst all around it. On returning the American admitted that they were pretty thick, but he was unharmed.

Americans Capture German Airmen.

Along the Chemin des Dames the members of the crew of a German raider, which fell at Clamecy Monday night, were made prisoners by American soldiers. The Germans later were turned over to the French.

PARIS, March 12, (Delayed.)—Tonight's official report contains the following paragraph:

> In the Woevre an American detachment carried out with success a raid into the German trenches south of Richecourt.

ARCHIE ROOSEVELT WOUNDED.

Colonel Gets Word with News of Son's Receiving War Cross.

Special to The New York Times.

OYSTER BAY, March 13.—Today was an exciting day for Colonel Theodore Roosevelt and his family at Sagamore Hill, for first he received word that his third son, Captain Archibald, had been decorated with the Croix de Guerre for gallantry in action, and then

Continued on Page Two.

Rest and be well at Grove Park Inn, Asheville, N. C. Finest resort in the world. No invalids, no children under ten.—Advt.

GERMAN TROOPS NOW OCCUPY ODESSA; LLOYD GEORGE SAYS LEAGUE OF NATIONS MUST WAIT UNTIL THE ENTENTE WINS

No League of Nations Till Allies Win, Says Premier, Who Scoffs at Eloquent Protestations of the Kaiser

LONDON, March 13.—Premier Lloyd George, speaking in London today, said there had been criticism because the Cabinet Ministers had not given sufficient prominence to the idea of a league of nations in their speeches. The Bolsheviki had taught them one lesson—that was that a real league of nations did not come by talking about it. The critics had forgotten something which was essential—that once a war was begun you had to fight for it. They must not be misled by mistaking phrases for facts. He could invent phrases about peace which even a Prussian war lord would hail with satisfaction.

Nobody had been so eloquent on the subject of a league of nations, said the Premier, as the German Emperor. His reply to the Pope breathed the spirit of brotherly love, but in it there was no word about Belgium. On the subject of a league of nations the German Emperor was absolutely sound, he was prepared to put Germany at the head of it. All through those protestations on the part of the Emperor breathed the spirit of domination, the dagger was wrapped up in the Sermon on the Mount.

A league of nations could only be possible when the Entente armies had won, only then could a league of nations become an established fact and the sword be converted into a plowshare.

Coming down to internal affairs, the Premier said that there was no hunger. There was no privation, but the people were being deprived of a good deal they had been taught to regard as the essentials of a comfortable existence. There was no lack of abundant food to sustain the strength of the people, and no prospect of such deficiency, but there was a tendency to grumble at restrictions.

"The people face big things," continued the Premier, "but get worried over small ones. There has been only one successful Food Controller in the history of the world—the one who made five loaves and two small fishes feed a multitude. I tell you what rationing means. It means that a nation in the furnace of war is becoming more of a brotherhood."

NO PEACE POSSIBLE IS PARIS VERDICT

Belief That German Military Party Is Strong Enough to Close the Door.

FULL RELIANCE ON AMERICA

Allies' Victory, It Is Held, Is Assured by This Country's Vigor in War.

By CHARLES H. GRASTY.

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Special Cable to THE NEW YORK TIMES.

PARIS, March 13.—Since the Russian collapse, European opinion has been dealing with the new situation created, phase by phase. It takes time to arrive at whole conclusions. As the various parts are pieced together we seem to see a picture of a bigger war than ever fought to a finish, regardless of consequences.

One hears now that peace optimism has collapsed with Russia. There is practically no discussion of peace possibilities. The opinion prevails that Von Tirpitz, Hindenburg, and Ludendorff, and German militarism led by them, have now reached a point where they can control the peace impulses of a majority of the German people.

These leaders are out for a modern Roman empire. They believe in it. They have prepared for it. At all stages they have been game for the colossal risks involved. At times, notably last July, when the peace advocates obtained control of the Reichstag and power, these leaders have been threatened, but the "killing" made recently in the East has restored their authority.

Naturally, the unexpected may happen, but figuring on form, the war has settled into a grimmer and more titanic struggle than ever. The element of starving Germany or otherwise putting on the economic screws has disappeared. Most people with whom I talk believe that now the question is who can hold out the longest, especially in that last quarter of an hour referred to by M. Clemenceau.

Germany has broken the economic ring drawn around her. She can carry on war trade and survive, even possibly prosper.

Why, then, such confidence as prevails in allied Europe, for the gigantic peril herein referred to does not create a ripple of panic. It is confidence in America. Europe is stronger than ever in the belief that America having come in will stay until the last horn blows.

Every raid at the front in which American soldiers show competency, that is to say, courage mixed with cunning, strengthens European confidence. There is a growing conviction here that America will come with irresistible might.

There is just one big "if." That is the question of the submarine and shipping tonnage. But European faith is pinned to Yankee ability to solve that problem, too.

America, with allied co-operation, will, by sleepless ingenuity and inexhaustible resources, first check the submarine and then master it in time to send those millions of magnificent young men, who, with sufficient training, will become the fresh shock troops to drive the Germans across the Rhine. This is the ultimate victory as visualized by Europe today, and it would be well for every American at home to understand fully upon what foundation all hopes rest.

A TIMELY, authoritative key to Japan of today—people, culture, industries—is the Third Japan Number. N. Y. Evening Post next Saturday.—Advt.

TEUTON DEMANDS HARASS RUMANIA

More Territory Is Claimed by Austria Under the Guise of "Rectifying" Frontier.

AMERICANS LEAVE JASSY

Czernin Had Attempted to Detain Missions for Alleged Quarantine Needs.

Special to The New York Times.

WASHINGTON, March 13.—The State Department was advised late this afternoon in a dispatch from the American Legation at Jassy, the temporary capital for some months of Rumania, that the Central Powers, considering Rumania to be completely at their mercy, were making demands of an increasingly exorbitant nature as fast as other demands of Berlin were satisfied.

The newest of the demands made by Berlin and Vienna call for a further "rectification" of the boundary between Rumania and Austria-Hungary. The word "rectification" covers a multitude of things. The unvarnished truth of the matter is that it is a boundary rectification that alienates territory from Rumania and adds it to the Austro-Hungarian Empire. The new territory to be alienated is in addition to that which the Central Powers last week demanded should be turned over as the price for the continued existence of any part of the Rumanian Government as a sovereign nation.

The State Department received an earlier message today from Charles J. Vopicka, the American Minister at Jassy, stating that Count Czernin, the Austrian Foreign Minister, had disregarded the agreement of last week between Rumania and the Central Powers concerning the repatriation of the Allied Military Missions in Rumania and had notified the Rumanian Government that these missions were to remain and to be quarantined for one month. Minister Vopicka informed the department there was no justification for such quarantining. The original agreement between Rumania and the Central Powers placed no restrictions on the departure of the allied missions and provided that they might leave by way of Austria.

Another telegram to the State Department today said that the allied missions, the American Red Cross representatives, and the American Military Attaché in Rumania had left for Odessa on March 9 and had been guaranteed safe conduct to that port by the Rumanian Government, which evidently decided to afford them relief. The dispatch said it was their intention to leave Rumania by way of Russia.

Consul Haynes a Refugee.

STOCKHOLM, March 13.—Thornwell Haynes, the American Consul at Helsingfors, who recently left that city with fifteen Americans because of the threatening situation, is now at Bjoerneborg, Finland, according to a message reaching Minister Ira Nelson Morris here.

The Germans are reported to be arresting Americans and Englishmen of military age wherever encountered, which makes it impossible for Mr. Haynes and his party to come to Stockholm by way of the Aland Islands. They may be obliged to proceed by sledge under a flag of truce through the lines of the White Guards to Tornea.

WASHINGTON, March 13.—A cablegram today to the State Department from Ambassador Francis at Vologda indicated no new developments there and made no mention of any intention by the American and Allied Embassy staffs to leave. The message told of a dinner given to the embassy staffs by the Mayor of Vologda.

FOE CONTROLS BLACK SEA

Possession of Great Russian Port Opens Way to India

CAUCASUS NOT CONCILIATED

Expresses Desire for Parley with Turks, Not Agreeing to Batum Deal.

BRITONS PRAISE WILSON

More American Messages Sent to Soviets — Balfour to Speak on Japan Today.

BERLIN, via London, March 13—(British Admiralty, per Wireless Press.)—German troops have entered Odessa, according to official announcement made here tonight.

When the Central Powers signed the treaty of peace with the Ukraine Rada on Feb. 9, they purposely left the southern boundary of the new State indefinite. The Ukrainians, or Ruthenians, themselves have always claimed the Black Sea littoral, whose chief city is Odessa, one of the great commercial ports of the world.

Nearly a month later, March 9, the preliminary peace treaty forced by the Central Powers on Rumania contained a provision engaging Rumania to support with all its strength the transport of troops through Moldavia and Bessarabia to Odessa. A few days later a semi-official German news agency announced the corollary—Germany had acquired a direct route by way of Russia to Persia and Afghanistan.

The meaning of this is obvious. Across the Black Sea, 600 miles southeast of Odessa, is Trebizond, which, taken by the Russian Caucasus Army in the Spring of 1916 from the Turks, was recovered by the latter early this month. From Trebizond lead the great caravan routes into Persia, and through Persia, via Teheran, Yezd, and Kirman, into Afghanistan, the western bulwark of India.

Prior to the war the annual exports of Odessa were more than $50,000,000, 65 per cent. being of grain. Its population at present is about half a million.

Caucasus Not Yet Won Over.

STOCKHOLM, March 13.—The Caucasus Government has communicated with Constantinople, asking if Turkey does not desire to conduct peace negotiations with it in view of the Turkish commander-in-chief's proposal that the Caucasus armies evacuate the districts of Batum, Kars, and Ardahan in conformity with the Brest-Litovsk agreement.

This agreement the Caucasus Government has already announced that it did not recognize.

Wilson's Message Pleases Britons.

Special Cable to THE NEW YORK TIMES.

LONDON, March 13.—President Wilson once again has taken action which awakes responsive echoes in British democracy by his message to the Russian Soviets. For the time being, those who hoped most from the revolution are under a cloud, but there still remains a strong feeling that the people of Russia should not be abandoned in their darkest hour, and the President's message of sympathy and his implicit confidence that Russia will again find itself has the fullest approval of British Liberals. By these the message is regarded as a move of high statesmanship made at a moment when policies affecting the whole future of the world are in the first stages of evolution.

No definite confirmation has yet come to hand of the Bolshevist report that Prince Lvoff was forming a new Russian Government in Peking, and small credence has been given to the possibility of such a long-distance attempt to restore stable conditions in Russia proving successful. The report, nevertheless, has aroused some hope that Prince Lvoff's initiative may remove some of the objections which, in some quarters here, are seen to proposed outside interference in the internal affairs of Russia.

The British Government's policy in regard to Japanese intervention in Siberia will be discussed in Parliament tomorrow, when it is believed Mr. Balfour will be in a position to make a statement on the whole subject. His reticence up to the present has provoked a certain amount of criticism, but generally speaking it has been fully recognized that the Foreign Office was probably bound to be even more than usually careful not to disclose prematurely diplomatic secrets because of the special circumstances of this particular case, in which the interests not only of England but of her allies are concerned, and particularly of Japan and France, which has been especially hard hit by the Bolshevist repudiation of the Russian foreign debt.

From some points of view it is unfortunate that in the Commons tomorrow questions will be raised by members who are more or less affected by pacifist tendencies, a fact which in itself will strengthen the position of those whom The Manchester Guardian describes as "reactionary politicians," and at the same time exercise a deterrent influence upon Liberal members who might otherwise be more outspoken in their criticisms.

Japan Trusted by England.

LONDON, March 13. — Concerning doubts expressed in some quarters on the subject of Japanese intervention in Siberia, The Daily Telegraph says that Japan is a British ally of twelve years' standing, and during all that time she has, apart from the services rendered to the allied cause in the course of the war, shown herself an honorable and trustworthy associate. The paper continues:

"The overwhelmingly strong interest of Japan in this part of the world is, of course, apparent from a glance at the map. Japan is a highly organized trading nation and is directly interested in the maintenance of general peace and order in the lands where her economic relations are close and which are supremely important to her welfare. That was fully recognized by Great Britain in the treaty of 1905.

"Whatever the Siberian Republic may turn out to be when we know anything of it, we may at least be sure that Germany reckons upon dominating it as she reckons upon dominating all other fragments of the shattered Russian Empire. Germany is at this moment pursuing a plan of world conquest, to which particular and unmistakable character has been given by the developments of the war in Europe.

"If the triumph of our enemy's influence is to be guarded against in the region where Japanese and other allied interests are especially strong, the sooner the business is undertaken the better. There is no sense or justice in permitting chaos and helplessness in Russia to be turned to the advantage of the enemy if it can be prevented. If such action as was taken in Manchuria should ultimately be the means of re-establishing a national authority of constitutional character in Russia, and if it should supply a rallying point for the forces of sanity and order, then a priceless benefit would be conferred on the Russian people.

"The question at present is one of legal and necessary protection of threatened national interests. In a situation without parallel and in which the ordinary formulae of international action are meaningless, the principal care of allied statesmanship as a whole will be, while allowing itself to be guided by the logic of events as they arise, to divest whatever is done of any color of aggressive or annexationist intentions."

HINTED AT AMERICA'S ACTIVITY

Motono Suggested We Were Seeking Special Rights Like Others.

TOKIO, Feb. 16, (Correspondence of The Associated Press.)—Viscount Motono, the Foreign Minister, at a meeting of the General Budget Committee of the House of Peers today, was asked whether America was attempting to gain special rights in Russia, such as the transfer of the peninsula of Kamchatka, across the Bering Sea from Alaska.

"It is true," he said, "that Americans are active in Russia, and not only they, but the Japanese and English as well. I do not care to say anything in concrete form now, except that the transfer of Kamchatka is not recognized as a fact by the Government."

Viscount Motono said that the question of Russia's large obligation to Japan was very important as Russia owes some 200,000,000 yen for arms, munitions and other supplies. The Government was paying full attention to the matter, but as the present Government in Russia is not recognized by the Powers, he declared it was not proper to discuss it now. At a suitable opportunity, he added, Japan would take measures in concert with the interested Powers.

MOSCOW CONGRESS DELAYED.

Soviets Meet Today to Take Up the Question of Peace Treaty.

MOSCOW, March 11, (Delayed.)—The All-Russian Congress of Soviets, which was called to ratify the peace treaty with Germany, has postponed its opening meeting until Thursday, March 14.

PETROGRAD HAS HOLIDAY.

Anniversary of Revolution Observed Without Demonstrations.

PETROGRAD, March 12.—Today was the anniversary of the Russian revolution and work was suspended in the Government offices and in the factories and printing plants. The tramways also ceased running for the day.

There were no public demonstrations.

URGES STUDY OF RUSSIA.

Wickersham Tells How Nation's Future May Affect America.

A gathering in Carnegie Hall last night heard speakers discuss Russia's probable future in the light of her national characteristics and culture. Former Attorney General George W. Wickersham, who presided, emphasized the importance of the American people understanding the Russian question. "The part we have to play in this great war in a large measure depends upon the part Russia plays in the very near future," he said. "If, as now appears, there is in that country no love of country, if she is to fling out no barrier to the German invasion, then we are confronted with a far greater task than we dreamed of when we entered the war. Then to us alone the world must look to dispute that malign power that threatens destruction to the world."

Henry Moskowitz, former President of the Municipal Civil Service Commission, essayed a mild defense of the Bolsheviki and of Trotzky, who, he said, no one ever could prove to have been a German agent. He closed, however, with a demand for a victorious peace and a prophesy that Russia in the end would do her share, as she did in the first years of the war.

Russian culture was the subject of a discourse by A. J. Sack, director of the Russian Information Bureau in the United States. Other speakers were Captain Arthur Rudd, former special assistant to the American Ambassador in Petrograd, and Miss Bessie Beatty, a newspaper woman, who had been a correspondent in Russia. There was music by the Russian Balalaika Orchestra, Russian folksongs in costume by Mlle. Clara Pasvolsky and motion pictures showing phases of the revolution.

OVERMAN BILL IN DEADLOCK.

Senate Committee Again Fails to Agree on Administration Measure.

WASHINGTON, March 13.—Another attempt to bring the Senate Judiciary Committee to agreement on the Overman bill to empower the President to consolidate and co-ordinate executive departments failed today and the meeting broke up in a deadlock. Chairman Overman announced he would attempt to force a vote Friday.

Senator Chamberlain, sponsor of the War Cabinet and Munitions Director bills, probably will not oppose it, and was said today to favor giving the President even greater powers than the bill proposes.

AMERICAN LEADERS APPEAL TO RUSSIANS

League for National Unity and American Alliance Send Messages of Sympathy.

SAY NATION IS WITH THEM

Gompers Tells Them We Await with Eagerness Their Indication of How to Help.

The following cablegram was sent to the All-Russian Congress of Soviets at Moscow yesterday by the League for National Unity:

The League for National Unity, an organization of Americans of all classes, creeds, and parties, deeply sympathizes with the Russian people in their heroic and unceasing determination to pierce through the darkness and disaster in which they are temporarily struggling. Historically, it is but a short time since we confronted days as dark and as unpromising.

The league wishes to convey to the Soviet its sincere approval of President Wilson's recent message to the Russian people. It is its earnest and heartfelt wish that the Russian people may secure liberty for all, through law, and establish the sovereignty of the entire people, without distinction of race, nation, or creed, excluding none, proscribing none, and giving to all equal rights of citizenship.

JAMES CARDINAL GIBBONS;
FRANK MASON NORTH, D. D., President Federal Council, Churches of Christ in America;
THEODORE N. VAIL, Chairman League for National Unity;
SAMUEL GOMPERS, President American Federation of Labor;
CHARLES S. BARRETT, President Farmers' Educational and Co-operative Union of America;
GEORGE POPE, President National Association of Manufacturers;
V. EVERIT MACY, President the National Civic Federation;
ALFRED E. MARLING, Chairman International Committee of Y. M. C. A.'s;
P. H. CALLAHAN, Chairman Committee on War Activities, Knights of Columbus;
GEORGE WHARTON PEPPER, Chairman National Committee of Patriotic and Defense Societies;
WALTER GEORGE SMITH, President American Bar Association;
CARRIE CHAPMAN CATT, President National American Woman's Suffrage Association.
WARREN S. STONE, Grand Chief International Brotherhood of Locomotive Engineers;
FRANK MORRISON, Secretary American Federation of Labor;
MARY C. U. BRADFORD, President National Education Association;
MRS. PHILIP NORTH MOORE, President National Council of Women;
MRS. JAMES WADSWORTH, Jr., President National Association Opposed to Woman Suffrage;
CYRUS ADLER, Acting President Jewish Theological Seminary of America;
RABBI STEPHEN S. WISE, Free Synagogue;
CHARLES H. MAYO, M. D., President American Medical Association;
WILLIAM JAY SCHIEFFELIN, Executive Committee, Friends of Russian Freedom;
HENRY MORGENTHAU, former United States Ambassador to Turkey;
OTTO H. KAHN, Treasurer League for National Unity;
JAMES M. BECK, lawyer and publicist;
TALCOTT WILLIAMS, Director School of Journalism, Columbia University;
WILLIAM ENGLISH WALLING, economist and author;
RALPH M. EASLEY, Chairman Executive Council, the National Civic Federation;
JOHN H. FINLEY, New York State Commissioner of Education.

Gompers Sends Labor's Message.

WASHINGTON, March 13.—In the name of the American Alliance for Labor and Democracy Samuel Gompers, the President, sent this message to Russia today:

To the All-Russian Soviet, Moscow:

We address you in the name of world liberty. We assure you that the people of the United States are pained by every blow at Russian freedom, as they would be by a blow at their own. The American people desire to be of service to the Russian people in their struggle to safeguard freedom and realize its opportunities. We desire to be informed as to how we may help.

We speak for a great organized movement of working people who are devoted to the cause of freedom and the ideals of democracy. We assure you also that the whole American nation ardently desires to be helpful to Russia and awaits with eagerness an indication from Russia as to how help may most effectively be extended.

To all those who strive for freedom we say: Courage! Justice must triumph if all free people stand united against autocracy! We await your suggestions.

AMERICAN ALLIANCE FOR LABOR AND DEMCCRACY,
SAMUEL GOMPERS, President.

BULGARS START OFFENSIVE.

Berlin Reports "Successful Advances" on Macedonian Front.

BERLIN, March 13, (British Admiralty per Wireless Press.)—The following bulletin was issued today by the War Office:

Macedonian Front—Near Mokoto, in the Cerna salient, the increased activity of the French artillery occasioned in these last few days by our successful advances continued yesterday.

No previous mention of a Bulgar-German offensive on the Macedonian front has reached this country.

BRITISH IN PALESTINE MAKE 3-MILE GAIN

Capture Villages in the Coastal Region on a Front of Eleven Miles.

LONDON, March 13.—Attacking over an eleven-mile front on the coastal sector in Palestine, East Anglian, South Anglian, and Indian troops have advanced to an average depth of three miles, according to an official statement issued by the War Office tonight. The statement reads:

We captured the villages of Rentis, El Lubban, Deir Ballut, Mejdel, Yaba, and El Mirr, on either side of Wadi Abulejja and Wadi Deir Ballut, which were passed in the course of the forward movement. The enemy resisted stubbornly about Deir Ballut and El Mirr. Our air service co-operated with the infantry and dispersed enemy troops with bombs and machine-gun fire.

Another official report says:

Yesterday our troops east of the Jerusalem-Nablus road again advanced their line slightly.

M. P. Killed Fighting in Palestine.

LONDON, March 13.—Philip Kirkland Glazebrook, Unionist Member of Parliament for South Manchester and a Major in the Cheshire Yeomanry, has been killed in action in Palestine. Major Glazebrook was born in 1880 and was first elected to Parliament in 1912.

PERSHING REPORTS SIX MEN KILLED IN ACTION

Two Dead of Wounds, Seven of Disease, and Two Severely Wounded.

WASHINGTON, March 13.—Today's casualty list issued by the War Department carries the names of six men killed in action, two dead of wounds, seven dead of disease, two wounded severely and eleven slightly wounded.

The only officer in the list is Captain Archibald B. Roosevelt, who was slightly wounded. News of his injury was given first in private cable dispatches. The list follows:

Killed in Action—6.

LUDWIG, PAUL H., Sergeant.
GEHRING, WILLIAM F., Corporal.
ANDERSON, HARRY L., private.
DAWSON, HOMER, private.
KLEIN, HOMER W., private.
SEGALL, JOHN, private.

Died of Wounds—2.

HOFF, RUDOLPH O., Corporal.
FANUCCHI, GIUSEPPE, private.

Died of Disease—7.

JONES, CLYDE B., Corporal.
PORISTOL, FERN W., private.
GILL, JOHN BAILEY, private.
MITCHELL, LOREN H., private.
MOODY, JESS E., private.
RUTLEDGE, GEORGE WASHINGTON, private.
SCHWARTZ, MAURICE L., private.

Wounded Severely—2.

BRADY, VIRGIL H., Sergeant.
JENNINGS, JEWELL E., private.

Wounded Slightly—11.

ROOSEVELT, ARCHIBALD B., Captain.
SEIBERT, WILLIAM, Corporal.
SIMMONS, CHARLES R., Corporal.
CHRISTOW, NICHOLAS, private.
CORNELIUS, WILLIE N., private.
DARLAND, EDWARD B., private.
KEILLER, JACOB, private.
MANTER, ROBERT H., private.
PARRY, EDWARD S., private.
SPIDEL, HOWARD L., private.
TEZESNK, JOSEPH, private.

LOCAL MEN IN THE LISTS.

Lieut. Peters, Wounded, Son of Capt. E. M. Peters, U. S. N., Retired.

Among those reported slightly wounded in the casualty list sent by General Pershing on Tuesday was Lieutenant Edward McClure Peters, Jr. Lieutenant Peters is a son of Captain Edward McClure Peters, U. S. N., retired, formerly commander of the 1st Battalion, New Jersey Naval Reserves, and at the time of the declaration of war commander of the United States training ship Adams, at Newark. Captain Peters is now stationed at an Atlantic port. His wife lives at 520 East Twenty-first Street, Brooklyn. Their son was graduated from Harvard in 1916 and trained at Fort Leavenworth. He went to France last June.

According to Mrs. Peters, the last she heard from her son he was acting Captain of a machine gun company.

Edward J. Kelly, who was killed in action March 7, was a stenographer in the employ of Swift & Co. before his enlistment last October and lived with his parents at 396 Second Avenue. He was graduated from La Salle Academy in June of last year.

Word was received here yesterday from the War Department of the death in action of Frank A. Meagher, who before he entered the army was an employe of Tyson & Co., 1,472 Broadway.

CREEL PROTESTS TO WILSON

Refuses to Handle Casualty Lists Without Soldiers' Addresses.

WASHINGTON, March 13.—Chairman George Creel, of the Committee on Public Information, sent a written protest today to President Wilson against the War Department's new policy of withholding the addresses of soldiers in giving out casualty lists. The committee has refused to handle for the department the lists as now issued, on the grounds that they are valueless to the newspapers and the public.

President Wilson is studying the question from all its angles, but is expected to come to no decision until a full report is received from General Pershing, who has been asked for further information.

GERMAN ASSAULT FAILS IN CHAMPAGNE

French Troops Repulse a Heavy Attack, Inflicting Considerable Losses Upon the Foe.

BERLIN REPORTS CAPTURES

Says Prussians Took 90 Frenchmen in Raiding Operations Northeast of Prosnes.

PARIS, March 13.—A German attack in Champagne was repulsed today, according to the War Office announcement. The Germans suffered heavy losses.

Following is the text of last night's War Office report:

In the Argonne and in the Vosges the artillery fire was intermittent. The bombardment was violent in Champagne, especially in the region of the Monts.

BERLIN, (via London,) March 13.—General Headquarters reports the capture on various fronts of thirty-one Belgians, ninety French and twenty-three English and Portuguese soldiers. The official statement reads:

In many sectors the artillery battle was revived in the evening. Active reconnoitering operations were continued. In repulsing a Belgian advance east of Nieuport we captured one officer and thirty men. Our enterprises east of Zonnebeke and west of Fromelles resulted in the capture of twenty-three English and Portuguese soldiers.

In Champagne West Prussian companies, after long artillery preparation, stormed French trenches northeast of Prosnes and, after destroying enemy works, returns with ninety prisoners.

BRITISH WIN IN RAIDS.

One in the Ypres Sector Results in the Capture of 37 Germans.

LONDON, March 13.—"English troops carried out a successful raid this morning against a German strong point southeast of Polygon Wood," (Ypres sector,) says Field Marshal Haig's report from British headquarters tonight. "In addition to the losses inflicted on the enemy, thirty-seven prisoners and three machine guns were captured. Our casualties were very slight.

"A raid which the enemy attempted southeast of Armentières was repulsed with loss. The hostile artillery has shown considerable activity during the day north of Lens and on both sides of La Bassée Canal, and also south of the Bapaume-Cambrai road, in the Shrewsbury Forest, Polygon Wood, and the Passchendaele sector."

The text of the noon statement of the War Office follows:

A party of the enemy which approached our line during the night in the neighborhood of La Vacquerie was driven off by our fire. We carried out a successful raid north of Lens and brought back prisoners. South of Armentières one of our posts was raided by a strong party of the enemy after a heavy bombardment. A few of our men are missing.

The enemy's artillery was active yesterday evening southwest of Cambrai, opposite Loos, and during the night in the Messines sector and near Passchendale.

PARIS RAISES PRICE OF GAS.

Higher Cost of Coal a Big Factor in Causing New Rate.

PARIS, March 12.—An increase in the price of gas from 20 to 40 centimes per cubic meter, with a rate of 30 centimes for consumers who do not use more than one and one-half cubic meters daily, has been sanctioned by the Cabinet.

The right to supply gas belongs to the city, which sublets it to a corporation, retaining the power to fix the price. Owing to the increased cost of coal the rate in effect heretofore has hardly paid the expense of production.

PERSHING'S MEN MAKE NEW RAID

Continued from Page One.

came a cable that the Captain had been wounded in battle.

"I am glad he is not more seriously wounded," remarked the Colonel as he glanced at the cablegram, which had been sent by his other son, with the American forces, Major Theodore, Jr. "I guess that he will get over it all right and be ready to go on the firing line again."

As yet Colonel Roosevelt has received no official notification of his son's decoration. Press cables gave him his only information. When the news reached Sagamore Hill he was romping about with his two grandchildren and his daughter, Mrs. Ethel Derby.

"Isn't that great?" he exclaimed, as he shouted the news to his wife and Mrs. Derby. "I am immensely delighted. We haven't heard from Archie in several weeks. We sent him a cable of the birth of a baby son, and we really don't know whether he received it. So this is the first news we have heard of him, and we are proud of him."

Immediately following the publication of the cable from France several score of telegrams of congratulation were received by Colonel Roosevelt.

While all at Sagamore Hill were in a happy frame of mind, there came the telegram from Adjt. Gen. McCain at Washington. It contained only a few words, saying that Captain Archibald had been slightly wounded in action, and that he was in a hospital. When this was read the Colonel asked to see it for himself.

"I'm glad he wasn't killed," was his comment at that time. In a little while the following cable was received:

"Archie wounded by shrapnel slightly in leg. Arm broken, but not badly.
"TED."

Major Theodore Roosevelt, Jr., is with the American expeditionary force and apparently is near whre Captain Archie was injured. The name of the place from which the cablegram was sent was not made public.

"Of course we are somewhat worried as to the extent of his wounds," the Colonel said. "We will probably get more definite information in a few days. I'm glad, though, that he wasn't killed or more seriously injured."

Colonel Roosevelt refused to comment any further on the cables. He said that Archie went across as a Second Lieutenant, and in December was promoted to a Captaincy for "good conduct in the trenches."

Before Major Roosevelt's cablegram regarding his brother was received it had been assumed that the Cross was conferred upon Captain Roosevelt in connection with an experience he had earlier in the war. Regarding this earlier experience the Colonel took a few newspaper men into his confidence some months ago.

The Colonel said then that he had received word that his son had led a raiding party out into No Man's Land at night, and that he was under fire. At the time the Colonel was talking the announcement had been maade that Archie had been jumped from Second Lieutenant to Captain, and the Colonel assumed that his promotion was for that action.

PERSHING TO USE CANALS.

"Inland Waterway Companies" to be Raised for Service in France.

WASHINGTON, March 13.—The inland waterway system of France in the region occupied by American troops will be used for transporting some of General Pershing's supplies. A request from the American commander calls for the organization here of special engineer units for the operation and maintenance of the canals.

The new units will probably be known as inland waterway companies. Men trained on American canals and rivers will be sought to fill up the ranks of the companies, and canal engineers will be selected as officers.

PRAISES TROOPS IN FRANCE.

"Literally Performing Miracles," Says Christian Endeavor Official.

BOSTON, March 13.—An enthusiastic report of conditions among the American forces abroad was received here today from Dr. Daniel A. Poling, Citizenship Superintendent of the United Society of Christian Endeavor, who is now in France representing the organization.

"We are literally performing miracles," Dr. Poling asserted. "If folks at home only knew the real facts, which for military reasons cannot be made public, the 'knocker' would be silenced. The morale of the men is superb, and when the hour strikes they will be found worthy of the high traditions of our people. They realize that stern things are before them, but they will not fail."

Dr. Poling characterized the work of the Y. M. C. A. as "beyond all praise."

TORPEDOED TWICE, ENLIST TO GET EVEN

Pittman and His Two Sons Give Up Sea to Fight Under British Flag.

BOSTON, March 13.—Determined to get even with the Germans for having torpedoed them twice when they were crossing the Atlantic, James Pittman of this city and his two sons, Henry and William, enlisted today at the British and Canadian recruiting mission.

The Pittmans are natives of St. John's, N. F., and since the outbreak of the war have been employed on steamers of the France & Canada Line as carpenters. They were torpedoed once when they were aboard the steamer Canadian, and again when the steamer Belgian Prince was sent to the bottom.

"They have already killed one of my boys over there," said the elder Pittman, "and I have another one serving in a Canadian regiment. So if David, my brother, comes along with us, as he plans to do, there will be five members of the Pittman family fighting under the British flag."

U-BOAT FIRES ON RESCUERS.

Sinks Unarmed Schooner and Shells Savers of Wounded.

LONDON, March 12. — The unarmed British schooner Nanny Wignall, 93 tons gross, has been sunk off the Irish coast by a German submarine.

As two wounded sailors were being rescued by their shipmates the submarine fired on them.

GRAFT SCANDALS CAUSE BERLIN STOCK PANIC

Daimler Shares Fall Two-Thirds and Fear of Disclosures Depresses Others.

WASHINGTON, March 13. — According to a dispatch today from Zurich, the German Socialist newspaper Vorwärts says that the scandal in Germany connected with graft at the Daimler motor factories, which the Budget Commission of the Reichstag is investigating, has caused a veritable panic on the Berlin Stock Exchange.

The Daimler stock fell two-thirds of its value, and a large number of other war stocks suffered similar shrinkage, due to a popular belief that the greater part of the war factories has been guilty of grafting, and will be prosecuted by the German Treasury.

DISCUSSING CHANGES IN BRITISH CABINET

Balfour and Duke, According to Some Reports, Are Involved in Expected Shift.

LONDON, March 12.—Reports of changes in the Cabinet are being discussed at length in the press. Some newspapers state that Henry E. Duke, Chief Secretary for Ireland, has retired and will be appointed to a judicial position, and that James Ian Macpherson, Parliamentary Secretary to the War Office, will go to Ireland in his place.

The Liverpool Post says that among the persons involved in the reconstruction which it asserts is approaching, is Foreign Secretary Balfour, "who has shown a tendency lately to take a rather too diplomatic view of international problems."

SHELL EXPLOSION ON U. S. SHIP KILLS 3

Accident on Transport Von Steuben, Formerly Kronprinz Wilhelm—Other Naval Fatalities.

WASHINGTON, March 13.—A shell explosion on the U. S. S. Von Steuben, which killed three men, was announced late today by the Navy Department. The dead are:

MARTIN, EROELL WILLIAM, mess attendant, 1,012 Chadwick Street, Philadelphia.
PRZYBYLSKI, VALENTINE, fireman, 150 Rother Avenue, Buffalo.
SHIELDS, EMMETTE JOSEPH, seaman, Hannibal, Mo.

The date of the explosion was not given, nor were any details, further than that the men were killed by fragments of a shell which burst while being fired. It was learned, however, that the explosion occurred while the armed guard of the ship was at target practice.

The Von Steuben, an army transport, formerly was the famous German raider Kronprinz Wilhelm, which was interned at Hampton Roads when she sought safety there after preying upon allied commerce.

Three additional deaths were reported today by the Navy Department resulting from accidents:

Machinist's Mate Charles John Fazio, 109 Lawrence Street, Rome, N. Y., died March 10 from a fractured skull sustained in a seaplane fall at Pensacola, Fla.

Musician George Dewey Sinks, 22 Pioneer Street, Dayton, Ohio, attached to the U. S. S. Nevada, was accidentally killed March 10 while playing baseball.

Coxswain William Emil Buerger, College Point, N. Y., died March 11 from a fractured skull due to falling from a smokestack on the U. S. S. Burrows.

FOR HEARING ON IRELAND.

Committee of Massachusetts House Favors Peace Conference Action.

BOSTON, March 13.—After a public hearing today, the Legislative Committee on Federal Resolutions voted unanimously to report favorably a resolution calling upon Congress to "pass such measures as may be necessary to provide that the right of Ireland to be a free and independent country shall be considered at any peace conference which may be held at the termination of the present war."

Many Irish societies registered their support of the resolution.

JOHN DILLON HOPEFUL.

Withholds Nationalist Policy Until Dublin Convention Acts.

DUBLIN, March 13.—John Dillon, who succeeded John Redmond as leader of the Irish Nationalists, said to the Associated Press today that he did not think any statement of the Irish party policy could usefully be made until the result of the convention was made known.

This, he trusted and believed, would be within a very few days.

BOLSHEVIST CREW SEIZE SHIP HERE

Defy American Port Guard at Norfolk and Board Russian Steamer Omsk.

OFFICERS DISARM THEM

Had Demanded Right to Run Vessel and Collector Had Removed Them.

NORFOLK, Va., March 13.—Members of the crew of the Russian steamer Omsk, removed today by Collector of Customs Hamilton at the request of Captain Edmond Yanovsky because of their Bolshevist tendencies, on being paroled tonight by Federal authorities armed themselves and made an effort to take the ship. The American armed port guard in charge of the vessel refused to allow the men aboard and police reserves were sent to arrest them.

Before the police arrived, however, the Russians defied the guard and boarded the ship without violence. Later the police arrived and arrested forty-nine of the men, taking them to Police Headquarters. A large assortment of firearms and knives was confiscated.

Investigation by Collector Hamilton revealed that the Russians had sought to put the principles of the Bolsheviki into operation on the ship, demanding that the vessel be operated by a committee of the crew, with the Captain deposed. They also wanted a 25 per cent. increase in pay, and threatened to land the ship's cotton cargo in Russia instead of at Liverpool, to which port it is consigned.

This action followed an outbreak on the ship after she arrived here, a week ago, three members of the crew at that time driving the American port guard from the vessel. Force was threatened, and the guard, one man, was allowed to return unmolested. Captain Yanovsky then called in Victor E. Cartz, counsel to the Russian Consulate at New York, for assistance in settling the trouble, but no agreement was reached, and Collector Hamilton was asked to intervene.

After an investigation, the Collector, acting under the new port regulations issued by Secretary McAdoo, had the men removed from the ship and delivered to Immigration Inspector Morton. All were paid off and the majority paroled under guard of a Federal agent, with the idea of sending them back to Russia. It was these men who returned to the ship armed.

NAVAL FLIER DROWNS IN HAMPTON ROADS

M. L. MacNaughton, Yale Volunteer, the Victim—Fellow Airman Is Uninjured.

NORFOLK, Va., March 13.—Ensign Leslie M. MacNaughton, a naval aviator, was drowned and Cadet Malcolm Stevenson was slightly hurt today in the fall of a seaplane in which they were flying over Hampton Roads.

The cause of the accident was not determined, but the engine apparently became deranged when the plane was 300 feet in the air and the machine plunged into the water.

Navy craft sent to the rescue saved Stevenson, who was hanging to the wreckage. MacNaughton's body was recovered a short time afterward.

NEW HAVEN, Conn., March 13.—M. L. MacNaughton, who was drowned after a fall of his seaplane today, was a member of the Yale class of 1918, and left college to join the Naval Reserve last Fall, going to Palm Beach with a squad of candidates for the Aviation Section. He was commissioned as an Ensign on Jan. 23. His mother, Mrs. Julia Maria MacNaughton, lives at Fort Edward.

MAKE FISHERIES DEAL TO LAST DURING WAR

United States and Canada Each Opens Ports to Fishing Vessels of the Other.

OTTAWA, March 13.—The long-standing fisheries dispute between Canada and the United States has been settled, at least for the duration of the war, according to an announcement by C. C. Ballantyne, Minister of Marine and Naval Service.

Under the agreement, which was reached by the joint commission appointed by the two Governments, United States fishing vessels are to be permitted to enter Canadian ports from the various fishing grounds, and, without requiring licenses, may sell their catches at those ports and there procure fresh supplies and clear again for the fishing grounds. This arrangement is reciprocal, giving Canadian fishing vessels similar privileges at United States ports.

The settlement breaks down all barriers which have for so many years militated against unlimited production of sea foods at fishing grounds where both American and Canadian vessels operated. The irritating delays to these ships of one country at the ports of the other will be eliminated. The Canadian Government, authorized by Order in Council under the War Measures act, has issued instructions to the various port authorities in accordance with the settlement. As there is a duty in Canada on fish, such duty will have to be paid when the catches are sold in the Canadian ports.

It is understood here that the American Department of Commerce, by authority of President Wilson, has issued instructions to American Customs officers to permit Canadian fishing vessels to enter United States ports under the terms of the new pact.

The agreement is particularly beneficial to the fishermen of the New Foundland banks, as it will enable Canadian vessels to carry great catches into the ports of New England.

WAR NEWS FOR CONGRESS.

Crowell Invites Members to His Office to Hear the Weekly Summary.

WASHINGTON, March 13.—An innovation in personal relations between the War Department and Congress was proposed today when Benedict Crowell, Assistant Secretary of War, invited members of the Military Committees of the Senate and House to meet in his office Friday afternoon to hear "a synopsis of war news" for the week.

Members will accept the invitation.

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Benefit Women's Oversea Hospitals, U. S. A.
5000 Enlisted Men of the Army and Navy in Drill and Action

Men of the National Army from Camps Upton and Dix—Crack Men of the U. S. Marines—First Appearance of New York State Constabulary—1,000 Men of the First Regiment Naval Training Station, Pelham Bay—Contingents from 16 National Guard Regiments, and from the Brooklyn Navy Yard—Massed Navy Bands, led by John Philip Sousa—Subway and Police Bands—Benny Leonard and Boxing Instructors from Camp Upton, Directed by Captain Frank Glick, former Princeton Football Star—Marvelous War Movies—Miniature Battleships in Desperate Duels with U-boats Visit from distinguished guests, including Governor Whitman, Secretary Daniels, Admiral Usher, and other notables.

100 OTHER GENUINE WAR FEATURES
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Admission $1.00 - Reserved Seats $2.00
On sale at Madison Square Garden, Harriman National Bank, 527 Fifth Avenue, Room 2007, 303 Fifth Avenue, and at Hotels and Department Stores.

NATION TAKES OVER HUDSON ST. HOSPITAL

Historic Institution May Be Used for Treatment of Military Patients.

STOPS AMBULANCE SERVICE

House of Relief, Because of Nearness to Piers, Expected to be Used as a Receiving Station.

In line with various projects for increasing the facilities in and about New York for Government care of soldiers and sailors, either sent back from France or taken ill in American camps, it was announced last night that the Government had taken over for the use of military patients the historic Hudson Street Hospital at 67 Hudson Street.

That the old institution is to be put to immediate use in the Federal service was indicated when with the announcement it was also made known that the ambulance service formerly maintained by the institution will be discontinued today, its service being replaced by St. Vincent's, the Broad Street and Volunteer hospitals.

The exact nature to which the Government will put the institution, which is a branch of the New York Hospital and is known as the House of Relief, was not made known last night, but in medical circles familiar with the plans of army and navy doctors it was believed that it would be a receiving and distributing station. The Government recently took over from the Immigration Service Ellis Island, and in addition it is contemplating enlarging the facilities of Base Hospital No. 1, the Columbia unit in the Bronx.

Because of the proximity of the Hudson Street Hospital to the piers it was thought probable that its usefulness would be as a temporary receiving station to which men might be sent direct from the transports in order that it might be determined at which one of the other available institutions each individual case best could be treated.

Doctors who have studied the gradual expansion of the medical facilities of the two services hereabouts thought they discerned in the new acquisition, in conjunction with other plans, the determination on the part of the Army and Navy Medical Departments to make New York a great centre for the treatment of wounded soldiers and sailors. The comparative readiness with which they could be brought to this port on hospital ships and returning transports, and the excellent medical personnel and scientific facilities to be had here, were believed to be the governing factors in the rapid amplification of hospital accommodations here.

The plan of both the army and navy, as it is understood here, is to bring men back to this country if they are injured or so ill that their recovery is a matter of a long time. In this way the medical facilities abroad can be devoted to acute cases with prospects of rapid recovery, and men who either are to be under long care or who must be discharged from the service when convalescence is complete can be taken out of the way.

Some sick and wounded already have been sent back to this country. So far as is known all of these have been cared for at Base Hospital 1, but even with rapid extension of the facilities of that institution, now contemplated, it was made evident when the immigration service surrendered Ellis Island to the military services that the authorities believed no one plant could care for all those who might need attention.

The House of Relief is one of the best known of the city's public hospitals. It was founded in 1875, when the region it served was a centre of industry, and accidents incident to manufacturing were of common occurrence in the district. That it has continued to be an important part of the city's medical equipment is evidenced by its record for 1917, when its ambulances responded to 4,093 calls and it cared for 2,112 in patients and 16,626 out patients.

ARTILLERY ACTIVE IN ITALY.

Engagements Reported from the Trentino Front to the Piave.

ROME, March 12, (Delayed.)—Lively artillery actions at various points along the Italian front are reported in the official statement from the War Office today. The text reads:

Yesterday our artillery showed increased activity against the enemy rear lines on the Tonezza Plateau [Trentino front] and at Asiago. Hostile battery positions on the left bank of the Piave were engaged with good effect. In the Astico Valley and east of the Brenta there was lively enemy artillery fire. The usual activity of our reconnaissance parties caused an exchange of rifle fire at some places.

Jimeno Leaves the Spanish Cabinet.

PARIS, March 12 (Delayed).—The Romanones element in the Spanish Cabinet has apparently become extinct with the resignation of Amalio Jimeno, the Minister of Marine, according to today's advices from Madrid, where the Premier, the Marquis de Alhucemas, recently agreed to continue in office at King Alfonso's request after having presented his resignation. Conferences lasting all the morning between the Premier and ex-Premier Romanones were held in pursuance of the latter's effort to obtain the continuation of Señor Jimeno in office, but this was unavailing.

IRISH BRITISHERS EXEMPT FROM DRAFT

Continued from Page One.

Governments that as Irishmen are not subject to the British Compulsory Military Service act unnaturalized Irishmen living in the United States should not be subject to the provisions of the treaty.

Irishmen who have taken out their first citizenship papers and have been drafted already will not be released, for the policy adopted by America is not retroactive, but hereafter no Irishmen under this classification will be called into the army.

A resolution to carry the provisions of the pending treaty into effect has been referred in the Senate to the Committee on Military Affairs. It will be reported with a favorable recommendation if the treaty is ratified. Although the treaty will need only the confirmation of the Senate, this resolution will require the sanction of the House.

Under the arrangement made each Government will aply to the nationals of the other residing within its territory only the provisions of law that apply to these nationals in their own country. Thus an American citizen in the British Isles who is more than 31, the American limit of conscription, but is less than 40, the British limit, will not be subject to compulsory service. But a British subject in the United States between the ages of 21 and 40 may be called for military service.

The pending treaty does not apply to Australians in the United States, as Australia has voluntary service only. Nor does it apply to Canadians in the United States. A special treaty for drafting Canadians in the United States who are subject to the new Dominion Compulsory Service act has been negotiated, however, and it is expected that it will be acted on soon by the Senate.

CYCLONE IN AUSTRALIA.

Several Villages in North Queensland Destroyed—Heavy Casualties.

VANCOUVER, B. C., March 13.—Several villages in Queensland, Australia, were destroyed by a cyclone Monday, according to a cablegram received from Sydney, N. S. W., today by The Vancouver World. The cablegram read:

"A cyclone swept through North Queensland Monday, the greatest force being felt in the townships of Babinga, Herberton, Mount Garnet, Cardwell and Cairns. The suffering caused by the wind was particularly severe at Babinga, where a number of villages were practically destroyed, houses and barns being toppled over and rolled long distances.

"The casualties are reported to be heavy, but no correct estimate of the killed or injured will be available for several days, owing to the dislocation of the telephone and telegraph systems. According to reports from trustworthy sources, the district between Cairns and Babinga suffered tremendously."

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No alcohol or drug. 12-148

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RECTOR'S
Supreme Table d'Hote Dinner $1.50
Every Ev'g in the Futurist Ball Room
BROADWAY AT 48TH ST

AMERICAN SEAMEN PRAISED IN COMMONS

Admiralty Expresses "Profound Appreciation" of Destroyer Parker's Rescue.

SIMS DECLINES REWARD

Daniels to Consider Plan for Bestowing Distinctions for Naval Service.

LONDON, March 13.—"Profound appreciation" of the work of the American destroyer Parker in rescuing nine survivors of the British hospital ship Glenart Castle, which was sunk in the Bristol Channel Feb. 26, was voiced today by the British Admiralty's spokesman in the House of Commons, Thomas James Macnamara, Financial Secretary of the Admiralty. It was brought out in the discussion that Vice Admiral Sims, commander of the American naval forces in the war zone, had courteously declined to sanction personal honors to members of the destroyer's crew by the British Government or the owners of the Glenart Castle.

Mr. Macnamara made his statement in reply to questions by Sir J. Fortescue Flannery, Member for the Maldon Division of Essex, who called the attention of the Admiralty to the heroism and seamanship displayed by the crew of the Parker, and that under the custom of the Board of Trade, by which a foreign ship was honored with medals or gold plate, the Admiralty might do something of a similar nature in this connection.

Sir Owen Philipps, Chairman and Managing Director of the Union-Castle Line, to which the Glenart Castle belonged, announced that his company, which fully recognized the gallantry of these American sailors, had already approached the American Admiral and asked permission to reward the men, but, in a "very nice letter," the Admiral had said this could not be allowed.

Mr. Macnamara replied that the Admiralty had expressed its very deep gratitude for the manner in which the Americans had dealt with this matter. He understood that the American authorities were adverse to the award of personal distinctions. Nevertheless, if the Admiralty could properly make any suggestion to them which would enable it in a substantial way to emphasize its opinion of this act of gallantry it certainly would do so.

Two of the destroyer's complement deserved the greatest credit, Mr. Macnamara said, for their action in jumping overboard to effect rescues, in view of the temperature of the water, the choppy sea and the distance of the raft from which the rescues were effected.

Americans Who Jumped Into Sea.

The Americans who jumped into the water in the course of the rescues were: J. C. Cole, quartermaster; R. E. Hosses, boatswain's mate; David Goldman, machinist's mate; Jerry Quinn, coxswain; F. W. Beeghley, yeoman; W. W. Mathews, ship's cook; J. Newman, seaman, and T. F. Troue, seaman.

The Glenart Castle sank at 4 o'clock in the morning. The destroyer, although far distant, picked up a wireless message and hurried to the scene, where she searched the sea for survivors.

The first survivor was sighted at 1 o'clock in the afternoon—a lone man on a raft. In these submarine-infected waters it was impossible for the destroyer to halt and launch boats. She threw a line to the survivor, but he was so weak that he became entangled in the line and was carried astern of the destroyer and severely cut by her propellers. He managed to climb back on the raft.

The destroyer circled the scene and as it passed the raft again Quartermaster Cole jumped overboard, succeeded in swimming to the raft and brought the man back to the destroyer. He was a fireman, Jesse White of Southampton. He died later on board the destroyer, which continued her search and in the course of the afternoon sighted three more groups of survivors clinging to rafts and wreckage, all of whom were similarly rescued. The survivors were landed in Wales.

Vice Admiral Sims's Tribute.

In congratulating the crew of the destroyer, Vice Admiral Sims telegraphed:

"The work done in wintry seas and gales by all the destroyers' crews has been inspiring, but none more so than the Parker's."

One of the survivors, who was rescued late in the afternoon, said he sighted a submarine while he was struggling in the water. The U-boat passed within a few yards of him. There were two Germans on her deck. He hailed her and asked for help, but the Germans paid no attention to him.

The official report of the sinking of the Glenart Castle, in which it is estimated that 153 persons lost their lives, announced that survivors had been landed by an American torpedoboat destroyer, the name of which was not given.

Daniels to Take Up Reward Question.

Special to The New York Times.

WASHINGTON, March 13.—Secretary Daniels will take under immediate consideration the question of instituting for the American naval service special medals as a reward for service, somewhat along the line of the newly established Distinguished Service Medals adopted for the army.

That there is need for such medals to reward men for exceptional work on destroyers, submarine chasers, and armed merchantmen, for rescuing survivors of torpedoed vessels, and other achievements in the naval service is the conviction of Mr. Daniels, as a result of the reports that have been made on individual cases growing out of the operation of the navy under war conditions. This was emphasized tonight, when Secretary Daniels learned unofficially of the developments in the House of Commons regarding the British desire to bestow honors for the heroism and seamanship displayed by members of the crew of the American destroyer Parker in rescuing survivors of the British hospital ship Glenart Castle.

Secretary Daniels said to THE NEW YORK TIMES correspondent that he would immediately take up the matter of instituting special medals in the naval service for distinguished service. The navy awards medals of honor, but only in rare cases. Since the war began it has awarded three medals of honor for instances of conspicuous heorism, one of which went to Teddy McCann of New York, an athlete, the first Naval Reservist to receive the medal.

Gratuities are also awarded by the navy to men for bravery and conspicuous service, but there are many instances where medals of honor cannot be awarded and the best the Secretary can do is to write letters of commendation and offer promotion or gratuities in the absence f Distinguished Service medals.

It was learned at the Navy Department tonight that the Parker, at the time of the rescue of the Glenart Castle's survivors, was commanded by Commander Halsey Powell. He was born in Kentucky in 1883 and was appointed to the Naval Academy from that State in 1900. Nine years later he was appointed a Lieutenant. Before the United States entered the war he commanded the Fourth Division of the torpedo flotilla of the Atlantic fleet.

No official report has been received from Commander Powell at the Navy Department, which was merely notified that the Parker had made the rescue on Feb. 26.

SAYS ALLIES RESCIND WAR ZONE CONCESSION

Not Willing Now to Keep Dutch Ships Out of Danger Area, Minister Announces.

THE HAGUE, March 13.—The Foreign Minister, Dr. Loudon, presented to the States General today a note explaining the position of the negotiations with the Allies for an economic arrangement. The Minister said that since the note was drafted he had received information of the allied Governments' desire to withdraw their promise to accept the Dutch condition that vessels sailing in the interest of the allied Governments should not be employed in the danger zone.

The note states that America has agreed to furnish 100,000 tons of wheat to Holland before the conclusion of a definite arrangement, on condition that Holland immediately place at the disposal of the Allies 500,000 tons of shipping, as if a definite arrangement already existed. The Dutch Government is inquiring as to whether it is possible to enter into such a transaction, and hopes speedily to arrive as a decision.

WASHINGTON, March 13.—Representatives of the United States and the Dutch Commercial Commission discussed in London several months ago a proposed agreement under which The Netherlands woud turn over 400,000 tons of shipping for the use of the Allies on trade routes outside of the danger zone in return for the release of food exports from America.

The Commissioners returned to The Hague and some vessels were sent into the South American trade. No agreement was perfected, however, and apparently the negotiations were abandoned. There has been no announcement here of a resumption of exchanges on the subject.

SEIZE SCHEELE IN CUBA AND SEND HIM HERE

Alleged Ship-Dynamiter Who Disappeared After Indictment Must Face Charges.

Special Cable to THE NEW YORK TIMES.

HAVANA, March 13.—Walter Scheele, an American citizen, who is a member of the I. W. W. and an alleged dynamiter, left for the United States today in custody of American detectives. He is said to have engaged in pro-German work in Cuba, and was recently arrested in the interior at the request of the American authorities. He is 52 years old.

Scheele is said to be wanted in New York, where he is charged with having dynamited allied ships before the United States entered the war. He came to Cuba two years ago.

Dr. Walter T. Scheele, President of the New Jersey Agriculture and Chemical Company of Hoboken, was indicted in April, 1916, on the charge of conspiring to set fire to munitions ships sailing between this port and Europe by means of incendiary bombs. With him were indicted eight other Germans, most of them members of the engineering staff of the liner Kaiser Friedrich der Grosse, lying at Hoboken. Of these men four—Captain Charles von Kleist, who had been superintendent of Scheele's plant; Ernest Becker, George Praedel, and Wilhelm Paradies—were convicted.

Scheele, however, got away from the raid conducted by New York policemen and officials of the Department of Justice which resulted in the arrest of the others and has been at large ever since. He was accused of having purchased materials for the bombs and instructed other conspirators in filling them. Evidence brought out at that time connected him with his activities of Franz von Rintelen, who was one of the most active of German agents in this country in 1915.

The fertilizer company had another purpose besides the manufacture of explosives for munitions ships. Scheele purchased large quantities not only of chemicals, but of rubber, copper and cotton, of which Germany was in need. Last June a large quantity of so-called fertilizer, taken off the steamer Esrem, en route to Gothenburg, Sweden, was sold by the British Government. The Crown counsel said that this shipment contained cotton, oil and fats.

WOMEN WAITERS IN CLUBS.

Machinery Club Replaces Strikers and Railroad Club Will Do So.

Fifty more waiters in downtown clubs struck yesterday, making 300 in all, according to a statement from N. J. Flattery, Secretary of the New York Club Employes Association. At the clubs, however, it was said that there had been no difficulty in obtaining new help, and at the Lawyers Club, 115 Broadway, it was denied that any of the waiters had struck.

The State Department of Labor, represented by John Bealin, as official mediator, has induced the New York Club Employes Association to promise not to call a strike in uptown clubs or other downtown clubs until mediation has been attempted, Mr. Flattery said.

Women were employed at the Machinery Club yesterday to take the places of the strikers. John Thorpe, manager of the Railroad Club, said he would employ women today or tomorrow.

SPURS UP BUILDERS OF WOODEN SHIPS

Board Authorizes Southern Yards to Use Small Timber, Available in Quantities.

MUST EMPLOY MORE MEN

Heyworth Declares That 500 Can Be Used on a Single Vessel—Designing New Type of Ship.

WASHINGTON, March 13.—Renewed efforts to hasten the wooden shipbuilding program were launched today by the Shipping Board.

After an announcement that authority had been given to Southern yards to use smaller timbers in ship frames, thereby obviating the necessity for bringing large timbers from the Pacific Coast, a circular letter to all wooden shipbuilders was made public by James O. Heyworth, manager of the division of wooden ship construction, in which he called for new methods of building by which more men could be employed simultaneously on each ship.

"This is no time to work on the old basis for wooden ship construction," the letter said. "The country needs ships more than anything else. We must have them. Production must be speeded up. Real co-operation between the shipbuilders of each district can double our production in the next six months."

Surveys of the timber resources available for shipbuilding are being made on the Pacific Coast and will be commenced in the South at once by John H. Kirby of Houston, Texas. Through these inquiries the Shipping Board expects to eliminate the delays due to inaccurate estimates by lumbermen.

The order permitting the use of smaller timbers follows urgent protests from Southern pine growers, who have contended that they have plenty of lumber of sufficient size and that the board's insistence upon the big timbers required by the original specifications for the Ferris type of vessels was unnecessarily holding up the building program.

Mr. Heyworth's letter called attention to the wide difference in the number of men employed on a ship at one time by different yards. While some yards work 400 men, others work as few as 125, progress being correspondingly slow.

"In the Ferris standard type ship," the letter said, "the plans are so accurate that much of the woodwork can be done with safety by sawing to the exact dimensions. We have records of yards where they have put as high as 500 men on a ship to advantage. In one yard that has recently brought up delay by over two months. Shipbuilders in each district should form an association and meet at least once in every two weeks. Remember, that a week now is equal to one month in ordinary times. The meeting should be to illustrate by photographs and drawings, or papers, or brief talks, the advantages certain yards are obtaining by their methods of construction. A general comparison can be made to show how many of the yards are being operated along better lines than other yards. It is your duty to the soldiers abroad to take the utmost advantage of this fact and act accordingly.

"This division is developing engineers, traveling, principally for the purpose of arriving at how the yards are doing at best. Co-operation with these engineers will help, but real cooperation between the shipbuilders of each district, worked out in a proper manner, can double our production in the next six months."

Architects of the Shipping Board are now designing a modified Ferris type ship, contracts for 150 of which will be awarded to Gulf Coast builders as soon as ways are available. Southern pine manufacturers, in conference with officials of the board today, pledged the industry to produce timbers for at least 300 of the modified Ferris ships a year in addition to schedules on which the mills are now working.

The new plans call for frame timbers of a maximum width of twenty-four inches instead of thirty-four inches as required by the original specifications. Pacific Coast yards will continue to use the original design, as the larger timbers are plentiful there.

Representatives of the Southern Pine Association said the change promised to speed up the building program tremendously. Mr. Kirby, who is to conduct the survey in the South from headquarters in New Orleans, is Vice President of the association.

STRIKE THREAT AT MOBILE.

Metal Trades Workers in Yards Demand Immediate Increase.

MOBILE, Ala., March 13.—Metal trades workers in the shipyards here voted today to strike Monday unless they got an immediate increase in wages. Their demands are in the hands of the Shipbuilding Labor Adjustment Board at Washington, which is working out a general Gulf Coast shipyard wage scale.

The question of a strike is also before the unions in other Gulf coast cities building ships.

BOMB FREIBURG MUNITION FACTORIES

Continued from Page One.

loon was destroyed. Six of our machines are missing.

"On Tuesday night seven tons of bombs were dropped on enemy billets between Lille and Cambrai."

BERLIN, March 13, (via London.)—Nineteen Entente airplanes were brought down by the Germans on the Franco-Belgian front yesterday, Army Headquarters announced today, in a bulletin which said:

Vigorous reconnoitring in the air led to violent fighting. Yesterday we shot down nineteen enemy airplanes and two captive balloons. Captain Baron von Richthofen achieved his sixty-fourth aerial victory.

PARIS, March 12, (delayed.)—The destruction of six German airplanes within twenty-four hours is reported in a War Office bulletin issued today, which says:

On March 11 three German machines were destroyed by our pilots and a fourth was damaged severely. During the night of March 11-12 three enemy bombing airplanes were brought down by the fire of our anti-aircraft guns.

ROME, March 12, (delayed.)—An official report issued today records the bringing down of five enemy airplanes. Following is the text of the statement;

Five enemy airplanes were shot down, one by our own airmen, three by British aviators and the other by French anti-aircraft batteries. Our airships last night renewed their bombardment of enemy aviation grounds.

BOAST THEY WILL RUIN PARIS.

German Raiders Predict Its Destruction on March 19.

According to a letter received from a French girl by James P. Gagen, a room clerk at the Waldorf-Astoria, who lately returned from driving an ambulance at the war front, the Germans have determined to wipe out Paris on March 19. She told of an air raid on Paris in February when little damage was done.

"But the Boches rained proclamations on us saying that Paris would be reduced to ashes and ruins on the 19th of March. We are not in the least afraid of that," wrote the girl, "although we make for the cellar when we hear the warning; but our airmen can beat them at the game."

Gagen met the girl when he was in a hospital in Paris while recovering his sight after an operation. "As the censors passed the letter, they, too, can't take much stock in the Germans' snowstorm of threats," he said.

16 KILLED IN NAPLES RAID.

Monday's Attack Was Carried Out by a Dirigible Balloon.

NAPLES, March 12.—The air raid made on Naples on Monday was carried out by a dirigible balloon which was flying at such an altitude that it could not aim its bombs at military objectives, but dropped explosives at random over the city. The dirigible remained only a few minutes over Naples, and its victims were all civilians. The material damage was limited to private houses, asylums, and churches. Sixteen people were killed and forty wounded.

Bombs were dropped along the Via Roma and the Corso Vittoria Emanuele and at the asylum of the Little Sisters of the Poor, where seven were killed and fourteen injured.

ITALIAN GOVERNMENT LAUDS COUNT CELLERE

Reaffirms Full Confidence in High Commissioner and Ambassador at Washington.

Special to The New York Times.

WASHINGTON, March 13.—Word reached Washington through semi-official channels that Baron Sonnino of the Italian Government had issued a statement at Rome voicing full confidence in Count di Cellere, the Italian Ambassador here, and that an inquiry had been intrusted to Senator Gavozzi concerning the acquisition of aviation material.

Baron Sonnino's statement was issued through the medium of the Stefani agency as follows:

"Some Italian newspapers in New York have published accusations against the High Commissioner for Italy and the Italian Military Mission in the United States. In this connection, the Minister of Foreign Affairs has reaffirmed his full confidence in the High Commissioner, Count V. Macchi di Cellere, Royal Ambassador at Washington, who already had been charged to conduct an inquiry into some matters alluded to by Senator Marconi in a recent speech.

"Another inquiry of other specific facts concerning the acquisition of aviation material has been intrusted to Senator Gavozzi. (Signed) SONNINO."

It was stated today that two specific allegations had been made against the Italian War Mission, both of which had been investigated by the Department of Justice upon the invitation of the Italian authorities. Both charges are declared to have been found groundless. The first was that the mission had employed a German as an agent. The inquiry, covering four months, disclosed that the man against whom the charge lay had no German affiliations or connections, and that he was an American citizen and a member of the Sons of the Revolution. The second charge was that German elements were very active around the Italian Embassy and the Italian Mission. The charge proved to be an invention.

The inquiry to be made by Senator Gavozzi, referred to in the statement authorized by Baron Sonnino, related to alleged irregularities on the part of certain persons in the purchase of aviation materials. The persons under investigation, it was asserted today, are not and never were connected with either the Italian High Commission or the Military Mission in the United States.

It was said in high quarters that the co-operation between the War Purchasing Board, of which Bernard M. Baruch is head, and the Italian representatives in the United States had saved millions of dollars to the Italian Government.

WEST VIRGINIA TOWNS CUT OFF BY FLOODS

Region of Charleston and Huntington Swept by Worst Freshet Since 1861.

CHARLESTON, W. Va., March 13.—South Central West Virginia, including the territory contiguous to Charleston and Huntington, was menaced tonight by what is predicted may be the worst flood since 1861. Due to twenty-four hours of continuous rainfall all streams in this section, including the Kanawha and Elk Rivers, have overflowed their banks, landslides throughout the mountains have paralyzed railroad traffic, and Charleston tonight is isolated as to railroad communication with the exception of one branch of the Kanawha & Michigan Railroad.

The crest of the flood is expected to reach Charleston tomorrow with a stage of thirty-five feet. The Kanawha River here rose three feet in four hours today. Half of the town of Weston, in Lewis County, was under water tonight. Weston has a population of about 4,000. Reports from Burnsville, near Weston, say water is four feet deep in the Baltimore & Ohio station. At Sutton the water is four feet deep on the main streets. Families living along Cabin Creek are moving to higher ground. Clay Courthouse, in Clay County, is flooded with a stage of thirty-two feet.

From reports received by railroad officials here tonight the Chesapeake & Ohio main and branch lines are all out of commission east of Charleston. The lines south of here on the Kanawha & Michigan are badly damaged. No serious damage has been done to the lines of the Baltimore & Ohio Railroad.

Most of the damage to railroad property was caused by great landslides, which in many places swept away portions of the roadbed. Many bridges have been washed out. No loss of life has been reported as yet. The property damage cannot be estimated until the waters recede.

9 FALL WITH BALLOON FROM HALF MILE IN AIR

Cadet Has Leg Broken and Army Captain Suffers a Severe Scalp Wound.

TEMPLE, Texas, March 13.—Captain B. H. Fournier of San Antonio suffered a severe scalp wound, Cadet G. W. Adams broke his leg, and Cadet E. M. Hawley was slightly injured when the balloon in which they were making a trial flight from San Antonio fell from an altitude of 3,200 feet near Killeen, this county, early today.

Six other men whose names could not be obtained were in the basket of the balloon. All suffered injuries.

Something went wrong with the valve in the top of the gas bag, it was said, when the balloonists were about to attempt a landing. The crew was unable to close the vent and the balloon dropped at an estimated speed of thirty feet a second. As the bag neared the ground ballast was thrown out in an effort to bring the balloon under control.

DAVISON IN LONDON.

Red Cross Head to Tour France, Italy, Belgium, and Switzerland.

LONDON, March 13.—Henry P. Davidson, Chairman of the American Red Cross War Council, has arrived in England and will make a six weeks' tour of France, Italy, Belgium, and Switzerland to obtain first hand impressions of the Red Cross activities. Mr. Davison has had a conference with Arthur Stanley, head of the British Red Cross. He announced that the American Red Cross was about to send a commission of sixty to Palestine, which would be the only foreign commission working in that area.

"The American Red Cross," said Mr. Davison today, "now has 3,500 persons working in the war zone, and it is spending $350,000 daily on relief work over here, and its activities are ever increasing. I came to see the work, so that I might be able to tell the people back home what we are doing, and also to see what more we can do."

PRISON FOR ARMY SLANDER.

Canadian Officer Sentenced for Saying Men at Front Were Intoxicated.

TORONTO, March 13.—Captain George T. Bailey, Canadian Army Medical Corps, was sentenced by a Magistrate to three months' imprisonment today for making statements derogatory to the soldiers at the front. Captain Bailey was the man who told the recent prohibition convention here that he heard that 90 per cent. of the troops in the trenches were intoxicated on Christmas day.

His defense was that the statement "slipped out" in his temperance enthusiasm. He announced that he would appeal.

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PILE DRIVERS STRIVE FOR NEW RECORDS

Port Newark Workmen Willing to Meet the Hog Island Crew at Any Time.

OTHERS MAKE CHALLENGES

Figures Given Out Show That the Mark of 78 a Day Set by Gordon Has Been Surpassed.

The race of the pile driver is on and it won't end until the war is over. The contest for supremacy started with the report in THE NEW YORK TIMES Tuesday that a pile driving crew headed by Captain Bill Gordon and Engineer Pace at the Hog Island shipyards had achieved a record of seventy-eight piles in one working day of eight hours and twenty-five minutes and had challenged any pile driving crew in any of the shipyards of the country to beat that record.

Pile drivers in all the shipyards around New York yesterday were hammering away to put the Hog Island record in the shade. The snap of a challenge was all that was needed to stir up the fighting blood of these toilers on the ways and docks of the nation's rising shipyards, and Bill Gordon issued that challenge. Now, according to other pile driving crews, he will have to defend his record. His mark of seventy-eight piles per day was yesterday surpassed, according to reports.

W. E. Gore, engineer for the Mason & Hanger MacArthur Brothers, who are constructing the quartermaster stores houses at the Port Newark Terminal, announced that on Feb. 13 Pile Driving Crew 30, headed by William O'Neil as Captain and Charles Schenk as engineer, drove 165 piles in one day. Two days previous to that, the same driver with the same crew drove a total of eighty-three piles, according to an announcement. Now, if Captain Gordon and his crew want to enter into a pile driving contest, the Port Newark Terminal drivers are willing not only "to take them on at any time," but also to "cover any amount of money which the Hog Island contractors care to put up," according to an announcement made yesterday by Mr. Gore. He added that there was not the slightest doubt that the crews working on the storehouses at the Port Newark Terminal, when it came to driving piles, were as good if not better than any in the country.

R. D. Case, Secretary of the Raymond Concrete Pile Company, also answered Captain Bill Gordon's challenge by citing the records of two foremen, Tom Nelson and Len Hanson. According to Mr. Case, Foreman Tom Nelson, some months ago, drove 140 concrete piles in 10 hours, or an average of 14 piles per hour for 10 consecutive hours. This work was done for the Briar Hill Steel Company at Youngstown, Ohio. Previous to that, he said that Foreman Len Hanson placed 115 concrete piles in 10 hours, or an average of 11 piles per hour for 10 consecutive hours. This work was done for the Chevrolet Motor Company at Flint, Mich.

"You will note," Mr. Case stated, "that these two foremen placed concrete piles, which are somewhat more difficult than wood piles to drive and handle. We would be very glad to have the above record called to the attention of Captain Bill Gordon and Engineer Pace. We, too, would like to hear from any pile driving crew that thinks it can beat this record, even driving wood piles. We are sure that this challenge ought to bring a number of responses."

Captain Thomas Carlough, union steward for Local 1,456 of the United Brotherhood of Carpenters and Joiners of America, at the Port of Newark yards, also challenged Bill Gordon's record.

"We are open," he said, "to any competition with any crews at Hog Island or any other part of the country in speed-up work on Government contracts. We have some of the best captains in the country in this class of work. We will challenge the crew of Captain Bill Gordon or any others under the same conditions."

Some of the records cited by Captain Carlough on Government work at the Port Newark Yards were Captain George Black, 61; Captain Fred Beauchamp, 64; Captain Al Harris, 81; Captain Harry Olson, 105; Captain P. Goffney, 110. Captain Goffney's crew, he said, drove the 110 piles in an eight-hour day.

NEW ISSUE BY TREASURY.

McAdoo Announces Interim Certificates of March 15 Date.

Special to The New York Times.

WASHINGTON, March 13.—Treasury certificates thus far issued, to mature June 25, have reached the total of $1,255,000,000. This amount, maturing within the present fiscal year, is to be met by the sale of Liberty bonds of the third issue, which will be completed, according to present expectations, in ample time. In the following announcement today Secretary McAdoo authorizes Federal Reserve Banks to issue interim certificates dated March 15:

"United States Treasury certificates of indebtedness dated March 15, 1918, maturing June 25, 1918, acceptable in payment of income and excess profits taxes, bearing interest at the rate of 4 per cent. per annum, and in all respects identical with the certificates dated Feb. 15, 1918, except as to the date of issue and from which they bear interest, will be made available promptly. In the meanwhile Federal Reserve Banks are authorized to issue interim receipts calling for definitive Treasury certificates dated March 15 as above instead of certificates dated Feb. 15. This will relieve subscribers for certificates of this character of the necessity of paying so much on account of accrued interest.

"Subscriptions for these certificates at par and accrued interest will be received by Federal Reserve Banks, and they are authorized until further notice to make allotment in full and receive payment with the subscription. About $75,000,000 of the certificates dated Feb. 15 have been sold to date."

SPEED UP DAYLIGHT BILL.

Pou Proposes to Pass It Under Special Rule if Necessary.

Special to The New York Times.

WASHINGTON, March 13.—Chairman Pou of the Rules Committee of the House announced today that if further obstructive tactics were used to postpone action on the Daylight-saving bill a special rule would be reported out for its immediate consideration. The measure has been awaiting action for weeks, following the Senate's quick approval of it. Opposition apparently will be trifling if a vote can be obtained.

Representative Moore of Pennsylvania, advocating the passage of the bill, told the House this afternoon that 1,000,000 tons of coal a year could be saved by it.

"No less a philosopher than Benjamin Franklin was the originator of this idea," he said, "and it has continued to be the wonder of thoughtful men why we should encourage sleeping in daylight and working in the expensive artificial light of night. The incandescent lights of this country, far more numerous than in any other nation, use more coal than many great industries. There is scarcely a great commercial or civic organization which has not petitioned this House for the past two years to pass this simple measure of universal benefit. I hope action will come speedily."

AGAINST CITY OWNERSHIP.

Trade and Transportation Board Opposes the Wagner Measure.

The New York Board of Trade and Transportation at its meeting yesterday at 203 Broadway went on record as opposed to the municipal ownership bill introduced by Senator Wagner at Albany. Prior to adopting the motion made by Ludwig Nissen that the board disapprove the bill there was a discussion of the subject of municipal ownership of public utilities.

William McCarroll, a former member of the Public Service Commission, speaking in opposition to the Wagner measure, said there was a great difference between Government ownership and Government operation of public utilities, and, while he was opposed to the measure, he said he was in favor of Government control, such as exists in this city, where the municipality and the Interborough Rapid Transit Company are in partnership.

After several other members had denounced the pending bill President Lee Kohns was authorized to appoint a special committee to study the problem of municipal ownership, operation, and control of public utilities here.

E. J. Tarof, Chairman of the Railway Committee, brought in a report which recommended that a protest against the car switching and spotting charge proposed by the Government be immediately forwarded to Director General of Railroads McAdoo. The report was adopted.

BATTLE DRILL IN CAMPS.

Attack on a Supply Train Is Staged at Wadsworth.

Special to The New York Times.

CAMP WADSWORTH, SPARTANBURG, S. C., March 13.—Combat work for the 27th Division started this morning, when companies representing the Blues of the 53d Infantry Brigade and the Reds, drawn from the 54th Brigade, engaged in a mimic battle. The regiments which took part in the manoeuvres were the 105th, 106th, 107th, and 108th.

The problem involved the protection of a train supposed to be bringing up supplies to the Blue forces occupying the eastern side of the camp. Promptly at 9 o'clock the Reds marched from their posts in the suburbs of Spartanburg and half way between the camp and the city they encountered the outposts of their adversaries. The pickets were driven in, but when the attacking force with volleys of blank cartridges attempted to break through the supply train's cordon it was repulsed. Again and again for more than two hours the combat was resumed, but when the umpires called a halt the supplies were still in safety.

According to the umpires, the attacking party lost heavily but would have captured its objective had the supply train been a German one.

Under the auspices of the Spartanburg Chamber of Commerce a reception followed by dancing, was given tonight to Major Gen. and Mrs. O'Ryan. Business men of the city and the headquarters staffs of the 27th and Pioneer Divisions attended.

Former Brig. Gen. Oliver B. Bridgman, for many years a member of the New York National Guard, arrived here today to take over the direction of the Enlisted Men's Club, an organization fostered by the War Camp Community Service. General Bridgman is a member of the New York Stock Exchange, and his work as director of the club will be purely voluntary, he having dropped his business affairs to "do his bit."

Headquarters announced the promotions of Second Lieuts. Richard P. Cloak, 102d Trench Mortar Battery; Ezra A. Barnes, 108th Infantry, and Edward B. Winnek to be First Lieutenants.

BRAZIL ISSUES GREEN BOOK.

Declares Germany Menaces Old World Principles and Ideals.

RIO JANEIRO, March 12.—The Brazilian Government today published a Green Book containing diplomatic correspondence on the international affairs of Brazil during 1914-1917.

Among the documents are messages of congratulation received from North and South American Governments and the Allies, many concerning the rupture of diplomatic relations with Germany, and others regarding the proclamation of a state of war.

Instructions sent to the Brazilian Ambassador in Buenos Aires declare that it was necessary to establish the political unity and solidarity of the American nations. North and South America, it was declared, had become the abiding place of principles and ideals constituting the heritage of the moral civilization of the Old World, which were threatened with extinction by Germany.

The Green Book also contains the texts of communications between Great Britain and Brazil and between Brazil and France.

Senator Smoot's Son an Aviator.

WASHINGTON, March 13.—The appointment of Harold Reed Smoot, son of Senator Reed Smoot of Utah, as a First Lieutenant, Aviation Section, Signal Reserve Corps, was announced today by the War Department.

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ATTACK ON BREWING RENEWED IN BRITAIN

Critics in Commons Debate Say Opposition Is Not Confined to Prohibitionists.

BEER RATIONING SUGGESTED

Food Control Official Pleads for Workers and Tells Plans to Save More Grain.

LONDON, Tuesday, March 12.—Strong criticism of the Government's policy toward the continued use of grain for brewing and malting was evoked in the debate in the House of Commons today. The criticisms were based on the enormous tonnage employed by the traffic, the small profit to the Government from the expenditure, and the waste of cereals at a time when there is a possibility of a shortage of grain for human consumption.

Critics pointed out the fact that the opposition was no longer confined to temperance advocates, but was spreading to the general public. The opinion was expressed that the continued growth of the traffic under existing circumstances was fraught with possible peril to the country.

The Right Hon. Leifchild Jones ridiculed the idea that if the British workmen were frankly told that it was necessary to prohibit brewing in the national interest they would oppose such measures or strike.

Richard Durning Holt said that the question was whether it would not be better to employ tonnage to procure cotton for the Lancashire spinners rather than materials for brewing. Sidney Robinson, who referred to Herbert C. Hoover's efforts to secure every bushel of barley for food, asked for beer rationing, and was certain the workers would rise to such a demand on their patriotism with enthusiasm.

John Robert Clynes, Parliamentary Secretary to the Food Control Department, expressed the opinion that to enforce teetotalism would not make any contribution to winning the war. He said the working classes already made great sacrifices and were still carrying their full share of sorrow, and he hoped the Government would not be pressed further on the matter. If it ever became a question of choosing between bread and beer, he declared, there would be no hesitation on the part of the Government, but that time had not yet come.

Mr. Clynes said that having regard, among other considerations, for the food situation and opinion in America the Government, while maintaining a supply of beer for heavy manual workers, intended to reduce immediately the tonnage to be used for brewing material. One hundred and fifty thousand tons of barley were taken from the brewers and maltsters on March 1, and a further 200,000 tons would be saved yearly by restricting the standard of barrelage and using substitutes vastly more economical.

The brewing materials for 1918-19, Mr. Clynes added, would be equivalent to 512,000 tons of shipping, compared with 1,500,000 tons early in the war. The brewing material would amount to something less than 3 per cent. of the solid food ration and from one-third to one-fourth of these materials could be recovered in the form of animal food.

Mr. Jones declared the drink bill was too heavy a burden for the country in times of war. For 1914, he said, it had totaled £164,000,000; for 1915 it had been £182,000,000, while for 1916 it had grown to £204,000,000, and, despite appeals for economy, it had amounted to £259,000,000 in 1917.

RENEW SHIPMENTS TO SPAIN

War Trade Board Acts on Ratification of Commercial Agreement.

WASHINGTON, March 13.—Ratification of the new Spanish-American commercial agreement has been followed by the War Trade Board authorizing the immediate shipment of cotton and phosphate rock urgently desired by Spanish consumers. The cotton cargoes will count as part of the monthly quota guaranteed to Spain under the agreement. Export licenses for certain railroad supplies specified in the agreement were also authorized, and steps were taken to restore the general movement of trade under the new arrangement as speedily as possible.

A general renewal of applications for licenses for most commodities probably will be necessary.

Metric Shirts Play Friday To Nature's Crusoe

WROTE the poet, lank and thrifty, in these phrases, neat and nifty, though to break off I must hasten, lest I tread on old Walt Mason:—"Spring unlocks the flowers to paint the laughing soil."

Metric Shirts have borrowed Spring Colors from Nature's own palette. Cluster Stripes, Two-Tones, Pastels and other delicate and distinctively *Springtime* patterns—$1.50 to $12.

Oxweave (White Oxford Basketweave), a high favorite at a low price, $2.

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These and dark heather mixed fabrics in models for motor or travel wear; it seems assured that there will not be any more of these fabrics for some time.

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42ND STREET AT MADISON AVENUE

Girlish Frocks for Miss 6-to-14 $12.95

Lustrous Taffeta in Rose, Green and Navy, contrasting piping, quaint frocks and over-collar of Georgette.

Other youthful styles, $11.98 to $19.98.

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NEXT time a misty, gloomy day comes along, don't stay indoors and brood over the weather. Put on your stormworthy old clothes, climb to the hurricane deck and let the mist blow in your face on the top of a

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The New Mallory Hats are again to the Fore

¶ Once a man wears a "Mallory," he seldom wears a hat of any other kind. We are now showing all the new styles for Spring, each a "winner" in its particular class.

PRICES:

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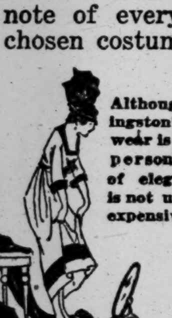

Although Livingston's Footwear is the very personification of elegance, it is not unusually expensive.

READY FOR REFERENCE.

The Annalist, containing many tables of quotations and other statistical matter, kept in a strong binder which can be obtained for $1.25. Cash with order. THE ANNALIST, Times Square, New York.—Advt.

WOMEN GET $96,531 FOR CATHOLIC FUND

One Permits Spring Hat to be Copied for $10 to Aid the Soldiers.

JEWS AND PROTESTANTS AID

Mme. de Cisneros Takes Charge of Drive to Collect Funds from Artists and Musicians.

With $18,164 from yesterday's drive of the Women's Committee of the Catholic War Fund the total collected by the women to date amounts to $96,531. A new worker is Mme. Eleonora de Cisneros, who has become Chairman of the Campaign Artists and Musical Committee, and is to make an attempt to reach every musician, vocal or instrumental, in the city, as well as the teachers of music, and ask them to contribute to the fund.

"It is for all of our American boys, regardless of religious beliefs, and I do not believe that our artists have done anything for them yet. I have sung for many different kinds of war work, but none of them was for our own boys," she said. "Our musicians have also given their services at different times, but I do not believe they have been asked for money, and they cannot say that they have given already. I shall try to reach every one. Checks made payable to the Treasurer of the fund, John G. Agar, may be sent to me at 50 West Sixty-seventh Street; and everything that is received will be given collectively as the gift of artists and musicians."

A member of one of the teams can no longer say she has a Spring bonnet of unique design, for she allowed it to be copied for the sake of the fund. She had been coolly received at one house she visited and couldn't get a contribution, but as she was leaving the hostess broke out suddenly: "Where did you get that hat?"

"I shan't tell you," said the fund woman, "but if you will make me a contribution I will let you copy it."

She got $10 and the giver is to have a duplicate hat. Mrs. Nicholas Brady said that all the persons on her lists she found were either dead or at Palm Beach. Two Jewish women were reported as being among the largest contributors to the fund, and one of the team Captains said that on her team with the Catholic women was one Jewish woman and two Protestants. Officers of the fund say Jews and Protestants of all denominations are coming into the drive with both moral support and active participation, and on Sunday an appeal is to be made from the pulpits of the Protestant as well as the Catholic churches for aid for the work. "One for all and all for one," is the drive motto, and the money will go to aid all boys wearing the American uniform.

Several Jewish boys in Harlem have volunteered for the drive, and are working in the parish of the Church of St. Francis de Sales, 139 East Ninety-sixth Street. They made their preparations in the parish hall for a big vaudeville show for the benefit of the fund. Heading the work are Nathaniel J. Rosenberg, a secretary of the State Industrial Commission, and Nathan Burkam. The show, which will be an all-star affair, will be given in the Star Casino, 107th Street and Park Avenue, Friday evening, March 27, and already $1,250 has been taken in advance sales. Victor Herbert and his band will play, and there will be Metropolitan Opera House singers.

Cardinal Farley, who visited the Fund headquarters yesterday and expressed his appreciation at the general interest in the work, said: "One of the most brilliant rays of sunlight breaking through the war clouds and growing steadily brighter and brighter is the spirit of cordial good-will and earnest co-operation manifested by all denominations in this struggle for liberty, from which we must emerge triumphant."

There was a meeting to receive reports at the Catholic Club last evening and satisfaction was expressed at the preliminary work being done, and a belief in the success of what was said to be the first movement ever inaugurated for the benefit solely of American boys fighting on land and sea for America.

There will be a meeting at 10:30 this morning at St. Patrick's Cathedral of pastors and lay Chairmen of the 207 parishes forming the archdiocese of New York interested in the drive. Final instructions will be given the teams which will receive the word "Go" at the Hippodrome Sunday night. Morgan J. O'Brien, Chairman of the Wall Street Committee, with his workers, will meet at Delmonico's tonight, where they will have a banquet and make final arrangements to interest the men of finance. No one in the financial district is to be overlooked. Clarence H. Mackay, James Butler, Alfonso de Navarro, Joseph Grace, Adrian Iselin, George W. Loft, and Charles M. Schwab are among the men associated with Mr. O'Brien.

The Church of St. Ignatius Loyola at Park Avenue and Eighty-fourth Street has been preparing all the week for its share of the drive, promising to bring in more than its allotted amount of $50,000. Many of the Catholics of the highest social and financial standing in the Church belong to this parish.

OPPOSE OTTINGER BILL.

New York Officials Tell Committee West Side Deal Is a Grab.

Special to The New York Times.

ALBANY, March 13.—Controller Craig, Corporation Counsel Burr, and Public Service Commissioner Hervey appeared before the Senate Cities Committee today and urged that the Ottinger bill for the creation of a commission to negotiate for, plan, and supervise the establishment of the proposed New York Central west side terminal in New York City be defeated. Controller Craig denounced the bill as a grab.

"The New York Central does not own most of the real estate involved in this deal any more than you would own Eleventh Avenue by walking across it, so all references to an exchange of property are misleading," said the Controller. "But when you get through under this Ottinger bill you will have the waterfront from Fifty-ninth Street to the Harlem River owned in perpetuity by the New York Central.

"The one thing which New York City has left and which it can yet be stripped of is its priceless water front along Riverside Drive. Once you transfer it, as proposed under the Ottinger bill, the railroad can capitalize it without limit and escape franchise tax to boot. This scheme would for all time put the gateway to the continent under the control of a railroad corporation, which would turn it into a toll gate. You plunder the City of New York under the powers given to this proposed commission of the property that is pledged to the payment of its public debt."

The officials said the commission was unnecessary because all necessary powers to settle the west side question were lodged now in the Board of Estimate and the Public Service Commission.

OPEN BAUCHLE SUIT TODAY.

Former Wife Seeks $67,000 from Head of Partridge Club.

Supreme Court Justice Greenbaum yesterday set for trial today a suit of Mrs. Florence Fyles Bauchle, daughter of the late Franklin Fyles, playwright and dramatic critic, against George Young Bauchle, lawyer, and President of the Partridge Club, the alleged gambling organization recently investigated by District Attorney Swann. Bauchle, who is under bail on a charge of conducting a gambling club, is being sued for $67,000 damages by his former wife.

Mrs. Bauchle got a divorce in Reno in 1913, and alleges that in consideration of her promise not to apply for alimony under the divorce decree the defendant agreed to pay her $400 a month. She says he paid her $400 for a time, and then lesser sums, on the ground that he had suffered business reverses, and finally stopped payment altogether. Mrs. Bauchle sues for a sum based on her expectancy of life at $400 a month. Bauchle contends that the payments he made to his wife were entirely voluntary, and not based on any agreement.

Judge Rosalsky issued an order yesterday permitting the case of Mr. Bauchle, who is charged with conducting a gambling house, to be taken off the calendar of the Court of Special Sessions and presented to the Grand Jury. If the Grand Jury fails to indict Bauchle then the entire case against him will have to be dismissed. District Attorney Swann opposed this step and announced yesterday that he would ask Judge Rosalsky to reconsider his action, inasmuch as the complaint against Bauchle charged only a misdemeanor, and therefore came properly within the jurisdiction of the Court of Special Sessions.

District Attorney Swann said he intended, if Judge Rosalsky did not change his decision, to go before Justice Goff next Tuesday and ask that the case against Bauchle be submitted to the extraordinary Grand Jury which is to be impanelled on Monday.

Dr. Pershing to Study Scout Training

Dr. James E. Pershing of Oklahoma City, a cousin of General Pershing, will arrive at the Hotel McAlpin today to make a special study of the training methods of the Boy Scouts of America at the national headquarters, 200 Fifth Avenue. Dr. Pershing is Scout Executive for Oklahoma, and because of his great interest in the work, he has temporarily given up his large practice to come here and study the work of the Scouts. He is strongly in favor of universal training and believes the Scout movement to be valuable toward this end.

DELEGATES INDORSE VIEWS OF WEISMANN

Brooklyn Societies Uphold Him in Opposing a Convention of German-American Alliance.

HE URGES NATIONAL UNITY

Asserts That the "Once Respected Objects" of the Organization Now Lose Their Importance.

Delegates of the Brooklyn branch of the German-American Alliance, representing eighty-six societies, met last night at Arion Hall, 11 Arion Place, and unanimously adopted resolutions indorsing the position of Henry Weismann, President of the State Alliance, who is opposed to the holding of a State convention or any other activity of the Alliance as such during the war, and who was commended in the resolutions for "his staunch adherence to America's cause and ideals."

The campaign for the revocation of the charters of the State and national organization was declared to be based on misunderstanding and prejudice, and the resolutions expressed determination to defend the charters.

Mr. Weismann protested against the humiliation that the withdrawal of the charter of the State organization would bring on its members. "Not one of the five hundred societies belonging to this body in this State would go out of existence," he said, "if this charter were withdrawn. The meeting of delegates alone would be involved. The federation on paper would cease, that of heart and mind would live on a thousandfold, with the sting of this undeserved humiliation as an undying token of a wrong inflicted by senseless passion and prejudice. I feel that the true friends of America's unity in this trying period will aid us, and our active co-operation in every movement designed to insure our country's victory in this war is and will be the best vindication of their judgment.

Weismann Explains His Views.

"I am still opposed to a convention of anything or anybody German-American at this time. We have always maintained, and I do so now, that our objects are wholly American and concern the welfare of the whole people, and not that of the mere German-American group. In ordinary times our contributions were welcomed by all, but the war has caused a revolution in the public mind. Millions of our fellow-Americans are impatient of things Germanic, while the clash of arms is heard and our boys die in larger numbers daily, killed by German bullets.

"Against this feeling and our need and desire for national unity to give effective battle both in France and at home to the enemies of America's cause the old and once respected objects of our alliance lose their importance. I would urge that the work which has bred strife cease and that the alliance let its activity centre upon the war and the aid to be given to our Government as Americans in the service at home to sustain the boys at the front.

German Language Teaching.

"I have said that agitation for the teaching of German in the public schools is useless at this time, and for all I know it may remain so in the future, unless the German Liberals succeed and a peace along President Wilson's lines is established before the world is inundated in another ocean of blood with the condemnation of millions of Americans on the head of a nation that is held responsible for such awful sacrifice.

"We want no convention of representatives of one class or race now to discuss what ought or might be done. The road for us to travel is clear—national unity not in words but in deed, the realization of national ideals common to all."

Mr. Weismann referred to Christopher Rebhan, his opponent in the alliance, as a type of "the men whose love of things German was so intense that at the outbreak of America's war they lost their way. Some have found the goal," he continued, "others are still knights-errant voicing their lays of days and things gone that will never return."

WILLING TO AID RAILROADS.

But Government Is Not Responsible for Financial Obligations.

WASHINGTON, March 13.—The Government, as manager of the railways, will not be responsible for individual companies' financing obligations, but will exercise a "benevolent interest" in maintaining railroad credit. This attitude was set forth today by officials of the Railroad Administration, discussing the New Haven's prospective difficulty in meeting an issue of $43,000,000 notes due on April 1.

The New Haven probably can refund its issue, although perhaps not at a favorable interest rate, it was explained, or some assistance may be rendered by the War Finance Corporation if legislation creating this body is enacted in time. In this connection, Secretary McAdoo made it plain today in discussions with Representative Kitchin, Chairman of the House Ways and Means Committee, that he advocated clarifying the wording of the War Finance bill to remove any doubt that bank loans to railroads might be covered later by credits from the corporation.

Although the Railroad Administration might continue to operate a road which had gone into a receiver's hands, paying the Government compensation to the receiver instead of to the private management, officials say it will be the Administration's policy to prevent this whenever possible.

The specific situation of the New Haven has been discussed with officers of that road by Mr. McAdoo and John Skelton Williams, Director of Finance for the Railroad Administration. Mr. Williams gave out a statement yesterday, saying that the Government would not provide funds for meeting the New Haven's obligations. His statement was amplified by the official expression today on the subject.

WILSON FOR CHURCH UNION.

Letter from President Will Be Read at Presbyterian Gathering.

ATLANTIC CITY, March 13.—Definite action by the Commissions on Union of the Presbyterian Churches, North and South, in their efforts to close the breach between the two bodies was delayed today by the late arrival of several delegates from the South. Participating in the joint conferences are representatives of ten States.

A letter from President Wilson urging a union of the forces of Presbyterianism in the United States as a "very good thing for all Presbyterians," will be read before the commissions. The two bodies represent approximately 4,000,000 communicants, 3,000,000 of whom are members of the Northern Church. Two meetings already have been held since the appointment of the conferees at the instance of the Northern Church. The program contemplates the closing of a breach that has existed since before the civil war, when the church in the South seceded from the parent church about the time the Southern States were leaving the Union.

Votes for New Assistants to Baker.

WASHINGTON, March 13.—A House bill creating two additional Assistant Secretaries of War was passed today by the Senate, which also increased the salaries from $4,500 to $5,000 annually.

RELY ON WHITMAN TO WIN 'DRY' FIGHT

Continued from Page One.

degree of assurance," said Senator Hill, "and that is that the Referendum bill will not become a law."

"Does that mean that you have received assurances that it would be vetoed?" he was asked.

"I would prefer not to be questioned regarding that," was his reply.

DELAWARE "DRYS" IN LEAD.

Win Preliminary Skirmish on Ratification in the Legislature.

DOVER, Del., March 13.—The first show of strength between the "wet" and "dry" forces of the Delaware Legislature, which is in extra session, resulted today in a victory for those who favor the ratification of the national prohibition constitutional amendment. The vote came in the House on a bill for a statewide referendum on ratification at the next general election, and resulted in twenty-six votes being cast against the measure and seven in favor of it.

The House now has before it the ratification resolution, which was favorably reported by the Temperance Committee.

LITHUANIANS MOVE FOR A FREE NATION

Delegates Meet Here to Advance the Campaign for Their Native Country's Independence.

WARM SUPPORT OF THE WAR

Camp Dix Soldier, by Patriotic Appeal, Quickly Restores Harmony in the Convention.

Lithuanian delegates from all parts of the United States met yesterday in the Madison Square Garden Theatre to form a closer national organization for the double purpose of carrying out the collection and distribution of relief funds and promoting the movement which, it is hoped, will result in the declaration of the entire independence of Lithuania at the coming peace conference. While the present council of representatives of various classes in Lithuania itself, with which the commanders of the German armies of occupation have been carrying on negotiations, is not suspected of pro-German leanings by most of the leaders in this country, it is felt that men actually in the power of the Germans are naturally not able to offer them effective opposition, and that consequently the leadership in the demand for complete independence must be taken by Lithuanians in this country.

Indication of the feeling of practically all the delegates toward the Germans was given early in the day when resolutions affirming the right of Lithuania to complete independence and representation on equal terms at the peace conference were proposed. These resolutions were to be sent to the Governments of all the allied countries and all the neutrals, and a delegate who proposed that they also be sent to the Governments of the Central Powers was howled down amid many declarations that Germany knew what the Lithuanians wanted and that there was no use in appealing to her. Vigorous support of the war was a feature of the addresses, most of which were in the Lithuanian language.

Harmony Quickly Restored.

It was the patriotic spirit, too, which smoothed over what threatened to be a serious internal difficulty at the beginning of the afternoon session. Socialists have practically no influence in the convention and were attacked by several speakers. The delegates are divided into the two groups of Christian Democrats, among whom the influence of the Church is strong, and Liberals, who are anti-clerical in position. When the afternoon meeting opened Father Francis Augustaitis of Mahony City, Penn., asked that the Chairman, Julius Kaupas of Brooklyn, have a prayer offered before the proceedings began.

This provoked oposition from M. Vinajaitis, a Liberal, who said: "We have not come here to pray, but to work for the emancipation of an enslaved people." Immediately there was an uproar of Christian Democrats, crying sacrilege and Liberals protesting against any religious features; some delegates ran to the policemen in the rear of the hall and asked for assistance in subduing the trouble, and others started to leave the hall.

At this point a soldier delegate from Camp Dix, representing the Lithuanian Literary Society of the national army division in training there, rushed upon the stage waving the green, white, and red flag of the Lithuanian Republic and cried: "This is no time for disputes. We have men in every army camp in the United States getting ready to fight for the freedom of our fatherland. Germany is the common foe of America and Lithuania. Let those who want prayer have it; let the rest keep silent while they pray."

The audience broke into cheers, and at the suggestion of Father Augustaitis nearly all of them arose for a moment of silent prayer. Then, on motion of Vincent Jankovski, who said that the disturbance was the work of German spies, a resolution was passed providing that in future all matters pertaining to religion be referred to the Committee on Resolutions.

Greetings Sent to the President.

The following resolutions were adopted unanimously:

Whereas, Our highly esteemed President, Woodrow Wilson, repeatedly has championed the cause of justice, humanity, and liberation of small and subject nationalities,

Resolved, That hearty greetings be sent to President Woodrow Wilson, in token of our profound admiration and thanks for his ever untiring labor for the cause of justice, humanity, and liberation of small and oppressed nationalities, so that the cause of Lithuania also may be laid before him for consideration and such action as will lead to full realization of our sincere and respectful wishes of complete independence of the Lithuanian people.

At the night meeting Dr. Isaac Hourwich appealed for the cultural autonomy of the Jews of Lithuania within the Lithuanian Republic. "There is not the slightest doubt," he said, "that the United States will insist at the peace conference that Lithuania must be a free nation and not a province of Germany."

Lithuanian songs by Stasys Simkus, a composer, who came to this country shortly after the outbreak of the war, were sung by Mrs. M. Cizauskiene and by a chorus of 400 in Lithuanian costume, recruited from national musical organizations in Brooklyn.

Greek Publishers Sue for $50,000.

Solon J. Vlasto and his brother Demetrius, publishers of a Greek newspaper and influential members of the Greek colony here, filed suit in the Supreme Court yesterday against Constantine S. Galanopulo, President of a Greek commercial concern, for $50,000 damages. They allege that at a meeting of Greeks at the Amsterdam Opera House the defendant stated from the platform that they were "friends of the Germans," and "have received $600,000 of German money." The plaintiffs deny that they have ever been pro-German.

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FOR SPRINGTIME

A Black Patent Leather Pump

Is something more than a mere shoe—
It is a dress necessity.

"When in doubt wear patent leather pumps." That is the maximum on which most women base their rules for proper apparel.

ALWAYS CORRECT, no matter how formal or informal the occasion.

IN PERFECT TASTE with the simplest muslin or the most elaborate silk.

EQUALLY SERVICEABLE for street or evening wear.

APPROPRIATE with colored hose or spats.

They serve more needs, suit more tastes and are actually as economical as any other shoes.

We carry a most complete assortment, in all the up-to-date styles and smart lasts. The leather is carefully selected, and with reasonable care will wear a long time. The prices are much lower than elsewhere. They are $4.96, $5.94 and $6.49.

Illustrated—A black patent leather pump with hand-turned sole and hole trimming. The small pointed tongue effect insures comfort for women with high insteps. The graceful heel firmly supports the arch. Priced $5.94

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Gidding presents a collection of styles deemed more extensive than other houses offer

Plain, Mannish Tailored Suits new models in Boleros, Etons, Pony Jackets and Embroidered Waistcoat effects in fashionable materials of fine quality.

Introducing Exceptionally Smart Models in Three-piece Street Suits and Costumes Tailleurs

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the American-tailored SERVICE SUIT of tan or oxford men's-wear twill, tweed, covert and hard-finished serge. Particularly suitable for women who are devoting their time to patriotic work.

Benjamin Franklin says:
"He that waits upon fortune is never sure of a dinner."

War and Thrift

The Great War has impressed on all of us the advantages of economy and *thrift.*

A bank account stimulates the saving habit, regulates expenditures and helps to put your private finances on a business-like basis.

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NEW YORK

NEW DINNER GOWNS.

The Spring Fashion Section of The New York Times next Sunday contains new designs of dinner gowns, simple and elaborate. Beautifully printed in rotogravure. Order today.—Advt.

Broadway Saks & Company at 34th Street

Will offer most unusual values to-day in

Women's Dressy and Tailored Suits, Special at $25

Most individually modeled Eton and Pony suits, reflecting the very newest style innovations seen in the most approved European models. Some strictly tailored, others in sports effects that are more captivating than any before presented this season.

Tailored in Men's Wear Serge, Poiret Twill, Gabardine, Tweeds, Oxford Cloths, and Wool Jersey

All beautifully lined with Silk. Sizes 34 to 44. *Fourth Floor.*

A RARE OPPORTUNITY

Women's Fashionable Coats, Special Thursday at $19.50

A collection of cleverly styled coats, possessing unusual charm and featuring many novel style treatments seen in much higher priced models. Fashioned of Covert, Poiret Twill, Gabardine, Serge and Wool Velour, in a splendid assortment of the new colors. Half lined with Peau de Cygne. Sizes 34 to 46. *Fourth Floor.*

Women's Smart Taffeta Frocks Thursday at $21.50

Two of Spring's most charming models

One model is in the much-favored side-tunic effect, with both waist and tunic trimmed with hand-turned buttonholes. The second model is a reproduction of a very charming creation by Martial Armand, featuring handsome Silk and Gold thread embroidered belt.

Colors: Copenhagen Blue, Taupe, Navy Blue, Wisteria and Black. Sizes 34 to 42.

NEW TAX PRIMER: EXCESS PROFITS

Revenue Chief Explains Many Problems of the 8 Per Cent. Levy.

FULL TEXT OF RULINGS

Interpretations of the Law by Experts Set Forth in Form of Questions and Answers.

RETURNS DUE ON APRIL 1

How the Tax, Aimed at War Industries, Is Made to Apply to Salaries in Excess of $6,000.

Special to The New York Times.

WASHINGTON, March 13.—An Excess Profits Tax Primer similar to the Income Tax Primer issued in January, and printed in full in THE NEW YORK TIMES of Jan. 27, will be put out tomorrow by the Commissioner of Internal Revenue.

Its purpose is to make clear to the taxpayers the interpretations of various features of the 8 per cent. tax that have been made by Government experts. This tax was designed to lay a burden on large profits made out of war industries, but was made to apply to earnings, even salaries, in excess of $6,000 a year. It is complex and wholly new to the average American business.

The aim of Daniel C. Roper, Commissioner of Internal Revenue, is to enable taxpayers to make their returns promptly and clearly. The returns are due at the office of a collector of internal revenue by April 1. The taxpayer should get a copy of Regulations No. 41 and from the index ascertain the various regulations that would apply to his particular business. When doubt arises the collector or a lawyer must be consulted; but in any case, in view of penalties that might be imposed, all questions that may be found on the return blank should be answered, so that later the taxpayer may make a claim for relief. The tax may be paid at the time the return is filed in all cases where the taxpayer is fortunate enough to be able to compute his tax.

The expeditious filing of returns and payment of the tax will be appreciated by Government officials, as the tax applies to such a very large number of persons that there is sure to be a rush through the last days before the expiration of the limits of time within which returns or payments may be made.

The text of the "Excess Profits Tax Primer follows:

GENERAL FEATURES.

Tax applies or trade or business—

In the case of a corporation or partnership the law expressly provides (Section 201) that all its income, from whatever source derived, shall be deemed to be received from its trade or business. In this case there is one business and one net income.

In the case of an individual the excess profits tax applies only to that part of the net income which is derived from the taxpayer's trade, business, profession, or occupation, even though the taxpayer may have other income subject to the ordinary income tax. Unlike a corporation or partnership, an individual may be engaged in two businesses, one with invested capital, one with no invested capital or only a nominal capital. If he has more than one business with invested capital they will all be be regarded as one; and if he has more than one business with no invested capital they will be regarded as one. If he has both kinds of business he will be regarded as having two businesses.

It Is An Income Tax.

It is an income tax in addition to the regular income tax of Sept. 8, 1916, as amended, and the war income tax of Oct. 4, 1917. It is more than a tax on "war profits"; it reaches all income in excess of a stipulated normal deduction.

The tax falls in two classes:

(a) An 8 per cent. tax imposed by Section 209 upon trades or businesses having no invested capital or merely a nominal capital, e. g., doctors, lawyers, and professional or salaried persons in general. Domestic corporations under this section are allowed a specific deduction of $3,000; domestic partnerships and individual citizens or residents a specific deduction of $6,000. (See Articles 71-74 of Regulations No. 41.)

(b) A graduated tax, with rates rising from 20 to 60 per cent. upon the net income in excess of a deduction equal to a percentage (varying from 7 to 9 per cent.) upon invested capital, plus $6,000 in the case of an individual or partnership, or $3,000 in the case of a corporation. Foreign corporations or partnerships and non-resident aliens are not entitled to the specific deductions of $3,000 or $6,000, respectively.

An exceedingly important subdivision under class (b) consists of those cases in which the invested capital—or the net income for the prewar period—cannot be satisfactorily determined. In such cases the assessment is based largely upon conditions or relations existing among representative business concerns in a like or similar trade or business. (See Sections 205 and 210 of the law and Articles 18, 24, and 52 of Regulations No. 41.

Classification of Taxpayers.

In the case of a corporation or partnership all of its income will be held to be of the same class as the income from its principal trade or business. There is one income and one tax. (Article 14 of Regulations No. 41.)

In the case of an individual there may be income subject to the 8 per cent. rate and income subject to the graduated rates, in which case there will be two deductions and two taxes—but not more than two. (See Articles 35 and 36 of Regulations No. 41.)

In general, the taxpayer cannot decide for himself whether he is subject to the 8 per cent. tax or the graduated tax, but must fill out the ordinary form so far as possible in order that the department may decide into which class he properly falls. Exception, however, is made in the case of individuals whose income consists wholly of salary or the earnings of personal service and who employ no invested capital in their trade or business. In such cases the excess profits tax will be computed from the date on the income tax return Form 1,040.

Income Subject to Tax.

CORPORATIONS, PARTNERSHIPS, AND INDIVIDUALS.

1. A partnership makes $80,000, one-fourth of which is paid to a special or silent partner, who takes no real part in the conduct of the business. Is the partnership taxable with respect to the $20,000 paid to the silent partner?

Yes. The partnership is engaged in business and is taxable upon its entire net income. However, no member of the partnership as an individual is subject to excess profits tax on his share of the partnership profits. (See Article 11 of Regulations No. 41.)

2. A corporation has been making income tax returns on the basis of a fiscal year ending June 30. Net income for the last six months of 1916 was $1,000,000. The losses for the first six months of 1917 were $400,000. Is there any taxable income subject to excess profits tax for the year 1917?

Yes. The profits for the full fiscal year were $600,000. One-half of the fiscal year falling in the calendar year 1917, the corporation will be taxable on a proportionate amount. The corporation should make a return for the full fiscal year, compute the tax that would ordinarily be due for an entire year, and then take a proportionate part (in this case one-half) as the tax to be paid. (See Article 19 of Regulations No. 41.)

3. Is a "Massachusetts trust" taxed as a corporation or partnership?

As a corporation. The term "corporation" includes joint stock companies or associations, no matter how created or organized. (See Article 2 of Regulations No. 41.)

4. A. B., an attorney, bought a house and lot in June, 1917, received rent from it until October, 1917, and then sold it at a profit. Does he pay on rentals and the profit?

An attorney whose business is of a purely personal service nature is taxable at 8 per cent. under Section 209. He might buy real estate for investment and later sell it at a considerable profit, but this being an isolated transaction, and not a business, the income and profits therefrom would not be subject to excess profits tax. He would be entitled to one deduction of $6,000.

5. A lawyer with a considerable income from his practice receives fees as Director in two banks and an insurance company. Are such fees taxable?

Regular service as a Director constitutes an occupation or business, and the fees therefrom, along with the regular income of the lawyer from his practice, are taxable at 8 per cent. under Section 209, with one deduction of $6,000.

6. A landlord renting a large farm on shares, which requires considerable attention, employs an agent to look after his interest, see that the farm buildings are kept in good repair, collect, and market his share of the crops, &c. Is the rental taxable?

Yes, at the graduated rates. The landlord is engaged in business with respect to the farm and the fact that he employs an agent to look after his business does not relieve him from the tax nor entitle him to the 8 per cent. rate.

7. John Smith owns and operates a dry goods store. He also owns and operates a shoe store. Is he allowed to report these businesses separately with a separate deduction for each?

No; the rule is that there may be one deduction for a business with no invested capital or merely a nominal capital, (personal service,) and another deduction for an unrelated business having invested capital, but there may not be more than one deduction for businesses taxed under Section 201, or for businesses taxed under Section 209.

8. I conduct two entirely separate businesses, both employing invested capital. Should I make a combined return for the two businesses, or a separate return for each business?

You should make one return covering the two businesses.

9. A contractor and dealer in real estate also lists property owned by others and does business as a real estate agent or broker. How is he taxed?

These activities are so interrelated as to constitute one business. If the individual employs in this real estate business a considerable amount of capital he is taxable at the graduated rates under Section 201.

10. I am a doctor and also manage and direct a small factory which I own. How am I taxed?

You will pay a tax of 8 per cent. on the fees from your medical practice under Section 200 and a graduated tax on the income from your factory. Under Section 209 you will get a deduction of $6,000; under Section 201 a specific deduction of $6,000 plus a percentage deduction of from 7 to 9 per cent. on the capital invested in the factory.

Isolated Investments.

11: A school teacher buys a farm upon which oil is discovered and sells the farm at a large profit. Is such profit subject to excess profits tax?

Not unless the teacher is also a farmer or buys and sells real estate with sufficient frequency to make the latter one of his occupations. The teacher may have an occupation or business other than teaching, the profits from which would be taxable, but if he buys a farm simply as an isolated investment and does not run it the profits from its sale would not be subject to the tax. (See Question 12.)

12. A manufacturer who has been in business for many years sells his factory at a considerable profit. Is such profit subject to excess profits tax?

Yes; because the profit in this and similar cases is a normal result of winding up the business; it is a part of the business. On the other hand, if the manufacturer had bought a farm and sold it at a profit, the profit would not, if the transaction were isolated, be taxable. Profit from an isolated transaction outside of his business is not taxable. Profit from an isolated transaction connected with his business is taxable.

13. I am a traveling salesman, working wholly on a commission basis. I earn $15,000. My traveling expenses are $3,000. My house advances me $6,000 a year, giving me the rest of my commissions at the end of the year. May I consider that I am in business and allow myself a salary of $6,000, leaving a profit of $6,000 for the business itself? In that case I should be entitled to a deduction of $6,000 for the business and $6,000 against my salary and I should have no excess profits tax to pay.

No. You should enter the $15,000 in Block A on Form 1,040, making proper deduction for expenses. You would then have a net income of $12,000, of which $6,000 would be taxable at the 8 per cent. rate.

14. An individual who received a salary of $8,000 during the taxable year has a minor son who earned $800 during the taxable year in a separate occupation. Must the $800 be included in the income of the parent subject to excess profits tax?

No. The father is not engaged in business with respect to the income of his minor children earned in a separate and distinct occupation.

Deductions.

15. A corporation had a net income of $10,000 in 1911, $8,000 in 1912, and a loss of $2,000 in 1914. What is the "average amount of the annual net income of the trade or business during the pre-war period," for the purpose of determining the percentage deduction?

Six thousand dollars ($18,000 divided by three.) The loss of $2,000 is disregarded inasmuch as the income tax law does not permit the loss of one year to affect or reduce the profit on another year.

A firm commenced business April 1, 1911. What period should it use to determine its pre-war earnings and invested capital?

All of the years 1912 and 1913. The year 1911 is disregarded, as the law provides that only entire calendar years shall be counted. (See Sec. 200.)

17. What percentage deduction is given a taxpayer who started in business after Jan. 1, 1913?

Eight per cent. of the invested capital. (See Sec. 204 of the law, and Art. 21 of Regulations No. 41.)

18. Jones was in the hardware business during the pre-war period. He made more than 9 per cent. on his invested capital. In 1914 he sold the hardware business and established a furniture store and is making over 9 per cent. What percentage deduction does he get?

Eight per cent., since he is now carrying on a business in which he was not engaged during the pre-war period. However, if he had bought an established furniture business having prewar earnings of 9 per cent., he would be allowed 9 per cent., the business being a continuation of a business with pre-war experience. (See Section 204 of the law, and Art. 22 of Regulations No. 41.)

19. Smith bought a hotel business in 1914 which had been in existence during the pre-war period, but he is unable to ascertain what was its average invested capital for that period. What is his percentage deduction?

He should compute the tax in the first instance on the basis of a 7 per cent. deduction, but may file a claim, (with explanation,) for final assessment under the provisions of Section 210, (Articles 24 and 52 of Regulations No. 41,) and if the Secretary of the Treasury is unable satisfactorily to determine the invested capital, the percentage deduction will be computed at the same rate per cent. as in the case of representative individuals engaged in a like or similar business.

20. An individual is engaged in the manufacturing business. He makes annual contributions to a nearby hospital in which injured employes of his establishment are cared for. He also makes contributions to his church and to the public library. Is he allowed to deduct these contributions in computing his net income for purposes of the excess profits tax?

The contributions to the hospital would constitute a proper deduction, since they have a reasonable connection with his business, and may be considered as coming from the business rather than from the individual in his personal capacity. Such contributions will be allowed up to 15 per cent. of the income of the business.

The contributions to the church and the library will be regarded as made by the individual in his personal capacity and are not allowable deductions from the income of the trade or business for the purposes of the excess profit tax. (See Art. 37 of Regulations No. 41.)

21. A partnership has been in the habit of making contributions to various churches, local charities, and the Y. M. C. A., and charging the amounts off to profit and loss at the end of the year. Will it be allowed to deduct these contributions in computing its net income for purposes of the excess profits tax?

No. These contributions are not connected with the trade or business. The same rule applies in the case of a partnership as in the case of an individual. (See Section 206 of the law and Art. 37 of Regulations No. 41.)

22. An incorporated department store occasionally contributes to local charities, hospitals, &c. Are these items deductible?

No. Donations which do not have in them the element of compensation are considered gratuities and are not allowable deductions from gross income as an expense of operation or maintenance or under any other head. (See Articles 134 and 135, Regulations No. 33, revised, governing the collection of the income tax.)

23. Several of our regular employes have enlisted in the service of the United States in different capacities, some in the army, others in the navy, Food Administration, &c. We have continued their salaries during their absence. May we charge these payments as expense, in computing our profits?

Yes.

24. Four other attorneys and myself conduct a law business under a partnership arrangement. There is no invested capital. It is our custom to distribute the entire net income to the partners as salaries, leaving the partnership no net profits. May we continue to do this? If the partnership makes a return it will be entitled to a deduction of $6,000 and the several partners are each entitled to the same deduction. In other words, if we make a separate return for the partnership there will be a total of six $6,000 deductions, whereas if all the net income is distributed and taxed to the individual partners there will be only five such deductions. In the latter case the Government will collect $480 more tax. We prefer not to make a partnership return.

The department will not recognize a division or sharing of the entire net income of a partnership as an allowable method of determining the salaries of the partners, although in rare cases the salaries may exhaust, or even exceed, the net income of the partnership. (See Article 32 of Regulations No. 41.) Every domestic partnership having a net income of 6,000 or more without deducting salaries or interest paid to partners must make a return of income on Form 1065.

CONCERNS IN OPERATION ONLY PART OF TAXABLE YEAR.

25. A partnership was established and began operations Aug. 1, 1917. The capital invested was $300,000 and the net income for the five remaining months of 1917 was $60,000. What is the tax?

As the net income covers only five-twelfths of a year the deduction and the invested capital must be brought to the same basis. Five-twelfths of the total deduction for a full year is $12,500. (The percentage deduction for a full year would be $24,000 and the specific deduction would be $6,000, a total of $30,000. Five-twelfths of the last figure is $12,500.) Five-twelfths of the total invested capital is $125,000. Thus in this case the tax would be computed on the basis of an invested capital of $125,000, net income of $60,000, and a total deduction of $12,500. The tax would be $20,750.

26. A corporation organized July 1, 1917, makes $2,400 in the last half of that year. Is it required to make return and pay excess profits tax?

Yes. A corporation engaged in business for only a part of the year must make return if its net income is at the rate of $3,000 or more per annum. A similar rule applies to an individual or partnership engaged in business for only part of the taxable year; a return must be made and the excess profits tax paid if the net income for the taxable year is at the rate of $6,000 or more. (This answer does not apply in the case of a corporation or partnership whose first fiscal year ends in 1918 and which has secured permission to make its return on the basis of its fiscal year.)

INVESTED CAPITAL.

27. Section 207 (Clause 3) authorizes the inclusion in invested capital of "paid in or earned surplus and undivided profits used or employed in the business." Can a corporation or partnership have any surplus or undivided profits which for purposes of the excess profits tax will not be deemed to be used or employed in the business?

All the surplus and undivided profits of a corporation or partnership (exclusive of undivided profits earned during the year) will, unless invested in assets the income from which is not subject to the excess profits tax be deemed to be used or employed in the business and may be included in the invested capital. (See Art. 62 of Regulations No. 41.)

28. A corporation balances its books monthly, carrying profits into surplus account. Is the capital as of Jan. 1 increased for the purposes of the excess profits tax by the addition of these monthly profits?

No. The law specifically excludes undivided profits earned during the taxable year. The profits accumulated during the year, even though entered on the books as surplus before the close of the year, cannot be counted as additions to the capital for that year. (See Art. 61 of Regulations No. 41.)

29. In computing invested capital for the purposes of the excess profits tax, may a corporation take as the value of its capital stock the amount fixed by the department for the purposes of the capital stock tax?

No. Each return must be prepared in accordance with the provisions of the law under which it is made.

30.—According to Section 207, bonds, (other than obligations of the United States,) the income from which is not subject to the excess profits tax, cannot be included in invested capital. Section 200 states that "the term 'United States' means only the States, the Territories of Alaska and Hawaii, and the District of Columbia." May State bonds be included in invested capital?

No. The above definition applies only in a geographical sense. The term "United States" in the parenthetical clause above is not used in a geographical sense. Hence the term "obligations of the United States" means only obligations on the Federal Government.

31. In 1901 a corporation was organized and took over the assets of a dozen going concerns, issuing therefor $25,000,000 of capital stock. The assets consisted of various plant structures, equipment, real estate, patents, and good-will. At the time of the transaction all of thse items were entered in a lump sum and no attempt was made to indicate the specific amounts of stock issued for the respective kinds of property. It is shown that at that time the tangible property was worth $10,000,000, the patents $2,000,000, and the good-will not less than $7,000,000. How is the invested capital to be computed?

In accordance with Article 59 of Regulations No. 41, it will be presumed that $12,000,000 of the stock was issued for the tangible property and the patents, and that $13,000,000 was issued for good will. The tangible property will be taken at its value as of Jan. 1, 1914, but not to exceed $10,000,000, the par value of the stock deemed to have been issued for it. The patents will be taken at their value at the time of acquisition; namely, $2,000,000. Although $13,000,000 of stock was issued for the good-will, it can be taken at only $5,000,000; that is, 20 per cent. of the total stock outstanding on March 3, 1917.

32. A banking corporation began operations in 1902. In the course of twelve years, for reasons of conservation, the bank charged off practically the entire value of its building, and since Jan. 1, 1915, has been carrying it on its books at the nominal figure of $1. Can any of this value be restored for the purpose of computing invested capital?

Yes. The building may be taken at cost, less a fair allowance for depreciation. However, any amounts which may have been allowed as a deduction for depreciation under the income tax law cannot be restored.

33. A farmer bought a piece of land Dec. 1, 1913. He has put no new money into business, but has spent all his income from the land for tile and ditching. The farm cost originally $4,000 and is now easily worth $10,000. In computing invested capital could the value as of Jan. 1, 1914, be taken?

No. The property will be valued at cost, less depreciation, (on buildings, &c.,) plus the amount of earnings from year to year invested in the permanent improvement of the property.

34. Article 18 of the regulations says that when the deduction is determined under Article 24 a "constructive" capital will be used for applying the rates of taxation. It may be that in some cases it will be impossible to determine satisfactorily the invested capital for the pre-war period, but quite possible to determine the invested capital for the taxable year. In such cases the deduction will be determined under Article 24. Will the constructive capital described in Article 18 be used?

No. The constructive capital is to be used only in cases where it is impossible to determine satisfactorily the invested capital for the taxable year.

Based on Cash Investment.

35. In 1900 a corporation was organized and took over a mining property then valued at $1,000,000. For this property the corporation issued stock to the amount of $1,000,000. As a result of the development, the discovery of new ore bodies, &c., the property increased in value until, in 1910, after an appraisal, it was entered on the books at $10,000,000, and the surplus was increased accordingly. In 1917 another appraisal was had, and the value of the property was then fixed at $15,000,000. The balance sheet of the corporation now shows capital stock of $1,000,000, and a surplus of $20,000,000, of which $14,000,000 is represented by the appreciation in value above described. May the appraised value of the property be taken as the basis for computing invested capital?

No. The excess profits tax law expressly places the computation of invested capital upon the basis of the cash and other property actually put into the business, plus the earned surplus and undivided profits, and not upon that of a present valuation or appraisal of its assets. Returns in which the invested capital includes surplus or undivided profits computed upon present values as determined by an appraisal cannot be accepted.

36. In 1907 a corporation acquired a manufacturing plant valued at $500,000, issuing therefor $500,000 of capital stock. The books of the corporation on Dec. 31, 1916, showed a surplus of $1,000,000, accumulated through the earnings of the business. Most of this surplus was invested in increased plant equipment, &c. In December, 1917, the property was appraised, (as of Jan. 1, 1917,) by an appraisal company and the value fixed at $2,500,000, or $1,000,000 more than the values previously shown on the books. This increase was attributable mainly to increased value of land and in part to larger values placed by the appraisal company upon the machinery and equipment. May this appreciation of $1,000,000 be regarded as an earned surplus and the value fixed by the appraisal company in December, 1917, be taken as a basis for computing invested capital for that year?

No. The same rule applies here as in the case stated in question No. 35. For the purposes of the excess profits tax law appreciation in the value of property will not be regarded as earned surplus, and an appraisal of property upon current values will not be accepted as a basis for computing invested capital.

37. A proprietary medicine company has spent large sums in advertising and has thereby built up a good-will. May these sums be included as expenditures for a capital asset?

If the money was spent from original capital the original capital is, of course, allowed. But if these advertising bills were paid from income and the amounts charged to general expense they cannot be included as capital. Good-will can be included only when bought and paid for specifically as such.

RETURNS.

38. A corporation is engaged in the brokerage business, employing only a nominal capital. According to Article 73 of the regulations, it is taxable at the 8 per cent. rate under Section 209 of the law. Its income tax return is made out on Form 1,031. Must it also make out a return on Form 1,103, which apparently relates only to corporations having an invested capital?

Yes. Every corporation claiming to have only a nominal capital must file a return on Form 1,103, however small its capitalization may be.

39. If a corporation claiming to have only a nominal capital files a return on Form 1,103, will this not be construed as an admission that it has invested capital and is taxable at the graduated rates under Section 201?

No. This return is required for the sake of information, so as to enable the department to determine the justice of the claim. The two forms (1,031 and 1,103) should be filed together and should be accompanied by a statement describing the nature of the business, the purposes for which the capital is employed, and any other facts tending to show that the corporation is of a kind properly taxable under Section 209 at the 8 per cent. rate.

40. In the case of a corporation claiming to have only a nominal capital, on which form and under what schedule should the tax at the 8 per cent. rate be computed?

(A) In the case of a domestic corporation, take the net income as shown in Item 6, Schedule I. of Form 1,103, compute 8 per cent. on the amount thereof in excess of $3,000 and enter the result as Item 12 on Form 1,031. (B) In the case of a foreign corporation, if the net income shown in Item 6, Schedule I. of Form 1103 is in excess of $3,000 the tax will be 8 per cent. upon the whole amount and should be entered as Item 12 on Form 1,031. (C) In either case it should be noted under Item 12 that the tax is computed at the 8 per cent. rate.

41. If a corporation during 1917 made less than 7 per cent. on its invested capital, is it required to file an excess profits return?

Every corporation having an income for the taxable year of $3,000 or over is required to file an excess profits return, though its total deduction may be in excess of its net income.

42. On Form 1065, (Partnership-Income Return,) it is stated on Page 1, under "5—Excess profits tax," that "if the partnership reports any income from sources other than those included under A, Page 3, it must make a return and compute the amount of tax (if any) on Form 1102." If a domestic partnership rendering professional or personal services and reporting its main income in Block A also reports a small amount of interest from bank balances, &c., in Block F, will it be required to make a return on Form 1102?

No. The income of a partnership or corporation (unlike that of an individual) must be taxed as a unit, all under the graduated rates or all at 8 per cent., (see Art. 14 of Regulations No. 41.) If the partnership has a substantial amount of capital, (however invested,) return must be made on Form 1102 for purposes of information, (see Answers 38 and 39 above,) but if the partnership has only a small capital and is clearly taxable at the 8 per cent. rate as to the income from its principal trade or business, any income which it derives from other sources will be taxed in the same manner, and there will be no occasion for a return of invested capital.

43. In the case stated in question No. 42, how should the tax be computed?

In every case the excess profits tax of a partnership is to be computed upon the net income, as shown in Block G, Page 4, of Form 1,065. In the case above stated this will consist of the sum of the totals reported under A and F. The tax will be 8 per cent. upon the amount by which this sum exceeds $6,000. (The statement on Page 4 of Form 1,065 that the excess profits tax on a business with no invested capital, or only a nominal capital, will be "8 per cent. of the amount by which the net total reported under A, Page 3, exceeds $6,000 or in the case of a foreign partnership, 8 per cent. of the entire net total reported under A," applies only in cases where the entire net income falls in Block A.)

44. Will every partnership reporting income from business under Block B, Page 3 of Form 1,065, be taxable at the graduated rates under Section 201?

Not necessarily every partnership reporting income under Block B must make a return on Form 1102. But if it is clear that its principal trade or business consists in rendering personal service (income reported under Block A) and is taxable at the 8 per cent. rate, all of its income will be taxed at that rate, even though a part of it may be derived from "invested capital."

45. Block C, on Page 3 of Form 1065, provides space for entering profits from sale of real estate, stocks, bonds, and other property. If a partnership sustains a net loss from such transactions can it take account of such loss in computing its net income subject to the excess profits tax?

Yes. The loss should be entered in red ink or as a negative quantity in Block C.

46. On the individual excess profits tax return (Form 1,101) there appears under Schedule B a column for entering the "cost" of assets acquired except "tangible property put into the business." Where should the value of tangible property put into the business be entered?

In the same column (Column 2, headed "Cost.") If the property was put in before Jan. 1, 1914, enter the value as of that date; if put in on or before that date enter the value as of the time when put in. In all such cases enter along with the description of the asset the date when it was paid in.

47. If an indiviual who keeps books reports his invested capital in Schedule A on Form 1,101, must he also fill out Schedule B?

Not necessarily. If invested capital is reported in Schedule A, the return should be accompanied by a statement explaining adjustments. In many cases, however, it may be advisable to fill in the spaces provided in Schedule B for the description of assets and their proper valuation. This may be useful in connection with the explanatory statement.

48. Item 7 in Schedule A of Form 1,101, (individual excess profits tax return,) calls for the excess of inadmissible assets over liabilities. Should an individual reporting his invested capital in Schedule A specify the amount of liabilities and inadmissible assets respectively under Items 23 to 27 of Schedule B?

Yes. This is the most convenient way of explaining Item 7 of Schedule A.

49. How does a member of a partnership, in making his individual income tax return, report his credit for his proportionate share of the excess profits tax assessed against the partnership? Does he add that share to any excess profits tax assessed against him as an individual and report this sum in Block L on Form 1040?

No. On Form 1065, Page 4, the partnership takes credit for its excess profits tax, (Block J,) before arriving at the net income to be shared by the partners, (Block K.) So the individual partner in reporting his total net income, (Form 1040, Block K,) has already deducted his proportionate share of the partnership excess profits tax and he may not again include that share as a part of his deduction under Block L of Form 1040. He should enter in that space only the amount of excess profits tax, if any, assessed against him as an individual.

50. On Page 2 of Form 1065, (partnership income return,) under the heading "Other Expenses," is the following instruction:

"Do not deduct salary for any partner's services unless such salary is paid in accordance with a prior agreement properly recorded on the books of the partnership." Does this instruction supersede Article 32 of the regulations?

No; with respect to any period prior to March 1, 1918, a salary deduction for services actually rendered will be allowed regardless of whether a previous agreement had been made.

51. A corporation in which most of the stock is owned by its officers has in the past voted to its officers only nominal salaries as drawing accounts. In computing net income for purposes of the excess profits tax, may the corporation deduct as items of expense amounts which would constitute reasonable compensation for the services actually rendered by its officers.

Yes, if a satisfactory explanation is given. For any period prior to March 1, 1918, reasonable salaries for services actually rendered may be deducted, even though the full amounts had not been formally voted as salaries by the corporation.

GET NEW INCOME TAX FORM.

Blanks for Corporation Excess Profits Here in Quantities.

With the receipt here yesterday of corporation excess profit form 1,103 in sufficient quantities to warrant a general distribution revenue officials expressed the hope that corporations would set to work at once to fill out the blanks and make their returns at the earliest date possible, particularly since all returns must be in by April 1.

Another new form, known as No. 1,090, and intended for the use of railroad corporations in making returns, reached New York yesterday and may be had at the offices of Collectors Edwards and Eisner, in Manhattan. This blank, in addition to its use for railroad corporations, covers the return to be made by small steam railroads and switching and terminal companies required to report to the Interstate Commerce Commission. Forms have also been received by the collectors covering life, fire, accident, and liability insurance.

It was announced yesterday that revenue officers would remain at their headquarters, in Room 10, Bronx Borough Hall, each evening until April 1, to assist taxpayers in making out their returns.

Bank and trust company clerks listened last night to a lecture given by Collector Mark Eisner on the income and excess profits taxes, at Cooper Union. The lecture was held under the auspices of the Board of Education.

PAINLEVE LAUDS HERO FUND

Ex-Premier Cables That France Is Grateful for Its Aid.

The French Government is co-operating with the French Heroes Fund in this city to develop that undertaking. One of the objects of the fund is to educate the sons of Frenchmen who have given their lives for their country. The committee has purchased the Château de Chavaniac of Lafayette in France. The President of the fund is Mrs. William Astor Chanler. Paul Painleve, former French Premier, sent this cable message yesterday to the committee:

"France is grateful for the help of the French Heroes Fund established to relieve organizations in France, and it has accomplished much in the way of relief during the past months. Above all, much is expected of the new generation of men being formed in the Washington-Lafayette School with the object of realizing an ideal combination of the best of American and French educational methods."

Mrs. Ralph Sanger of New York, who is in charge of the work in Paris, has sent a cable message from Paris that the relief given by the French Heroes Fund to refugees was operated through Leon Bourgeois and through the various committees in the departments of La Marne and Aisne. Help has also been given to war widows, to the ambulance at Poperinghe, and to nurseries and hospitals. The Baroness Delagrance, who has just returned from Tilloloy, reports that relief work is progressing and sent to the Lafayette Committee Christmas packages for Chavaniac soldiers.

Charles Leverrier, Director of Instruction in the College Chaptal, which has 3,000 students and is supported by the City of Paris, will soon start for New York to arrange the educational plans for the New York committee.

TO CENTRALIZE WAR WORK.

Plan Proposed at City College to Coordinate Activities.

A plan for a war service committee to co-ordinate the war activities of the College of the City of New York will be discussed at a a student assembly at the college today. Captain Roald Amundsen, leader of the Norwegian polar expedition which reached the south pole, and Rabbi Stephen S. Wise will speak. A statement issued by the college says:

"The College of the City of New York has already sent a large number of its students into the army and navy. It has tried to do its full share in meeting the calls and opportunities which the war has brought with it, such as Liberty Loans, Farm Cadet Service, Red Cross, and war savings stamps. Such calls will continue to come, and the college ought to prepare for them in advance instead of waiting to deal with each one as it comes. For this reason students and Faculty are considering the plan of a central war committee under the auspices of the Student Council to organize and supervise all our various activities."

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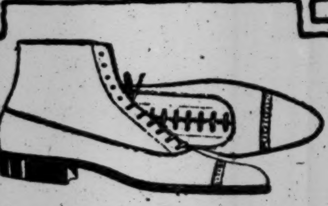

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MAJOR HIGGINSON DEFENDS DR. MUCK

Boston Symphony Founder Says Mrs. Jay's Statement Contains "Mistaken" Assertions.

MAY PROTEST FROM STAGE

Declares He Will Appeal to American Spirit of Fair Play if a Disturbance Occurs Tonight.

Major Henry Lee Higginson, founder of the Boston Symphony Orchestra and for thirty-seven years its guarantor against loss, financial or artistic, notified Manager C. A. Ellis yesterday that he was coming to New York today to be present in Carnegie Hall this evening, when the orchestra was to give its final evening concert of the season, followed by two others in Brooklyn and Manhattan tomorrow and Saturday, conducted by Dr. Karl Muck. Because of attacks on his chief musician, Major Higginson said that, if any attempt should be made at disturbing tonight's concert he proposed to take the stage himself, as he has done elsewhere, and put the entire case up to the public in an appeal to the American spirit of fair play.

Major Higginson sent to THE NEW YORK TIMES and to other newspapers a statement in which he answered what he declared to be mistaken assertions by Mrs. William Jay, a Director of the New York Philharmonic Society, conducted by Josef Stransky. In this rejoinder Major Higginson stood by Dr. Muck, who, he said, is a citizen of the Swiss Republic, and whose status has been duly examined by officers of the United States Government. Dr. Muck, he further declared, had never refused to play "The Star-Spangled Banner," nor had he ever made any remark discourteous to the American flag or people. Those who subscribed to the concerts here and in Brooklyn, all sold out by the year, he added, had been fully informed of the facts before they bought their tickets last Fall.

The following was Major Higginson's statement:

"As Mrs. Jay and other ladies are vigorously opposing the two concerts of the Boston Symphony Orchestra which are due this week, and are mistaken in various statements which they make, let me give you the facts:

"Following an attack of The Providence Journal in November, based on a false statement that Dr. Muck had refused to play 'The Star-Spangled Banner,' various people have conceived that Dr. Muck is dangerous to the United States.

Citizen of Switzerland.

"Dr. Muck was born at Darmstadt, Germany, was made a Swiss citizen in his childhood, and bears Swiss citizenship papers and passport today. He has exercised his profession in various places, and last in Berlin. He came here some years ago, stayed two years, went back to complete his engagement in Berlin, which he did in 1912, and then returned here. He has not been 'loaned' by anybody, and is under no engagement to anybody. He has never refused to play 'The Star-Spangled Banner,' but, on the contrary, did so the first time I asked him, which was in November. He gave me his resignation, which I have not refused or accepted.

"I put the whole case before the United States legal authorities and received their statement that there was nothing against any member of the orchestra, including Dr. Muck. Later I went to the Department of Justice in Washington, where the whole case had been stated clearly, and on Dec. 7 received leave to play anywhere in the United States, except in the District of Columbia, being barred from that place by a recent law with regard to aliens, there being some aliens in the orchestra.

"Mrs. Jay has seen fit to go to the newspapers and, therefore, I ask you to publish this statement for me. You will see by reading the later articles in The Herald that various of Mrs. Jay's statements are incorrect. Among other things, she states that various cities have barred the orchestra out. The management of the orchestra gave up those cities, except Baltimore, because the local managers feared a loss of money and possible trouble.

"My last letter to Mrs. Jay is in The Herald of yesterday, and I repeat it: 'I have your letter of March 7th. It seems to me idle to carry on this correspondence. As regards the act of Trading with the Enemy, I sought in person instructions from the Department of Justice in Washington and have obeyed those instructions with care.'

Recalls 1917 Concert.

"About March 15, 1917, the Boston Symphony Orchestra played in New York the Faust Symphony, together with a chorus of 160 men taken from Boston, and that concert was received with great applause, and was satisfactory to the audience. It is the same orchestra and the same conductor, and all the world knew that the United States would declare war in a few days, which it did. When the tickets were sold last May and June for the concerts of the present season, we had declared war and the conditions were as they are now. At that time no protests were made, and people, in buying those tickets, knew what they were to hear and how the orchestra was composed. I contracted to deliver certain concerts by a certain orchestra, and a certain conductor, and, in honesty, can do nothing else.

"How about the people who bought their tickets and wish to hear the concerts? Are they to be deprived by Mrs. Jay and other protestants?

H. L. HIGGINSON."

Major Higginson, whose statement was issued in New York by the local office of Lee, Higginson & Co., is known at his home in Boston as a fighter for his principles and one with an honorable record in the civil war. He was brevetted Colonel in that conflict, but his old army mates stuck to his title of Major, while that of Colonel was popularly reserved in Boston for the late Colonel Thomas Wentworth Higginson of another family. Two of Major Higginson's brothers fought in the Union Army, and one of them, James Higginson, was captured by the Confederates. A cousin, Colonel Robert Gould Shaw, was killed in action while commanding the first regiment of negro troops from the North, and his monument by Saint-Gaudens is one of the chief memorials on Boston Common today.

Mrs. Jay Retorts, Aided by Mrs. Story.

Mrs. Jay returned to the attack last night by sending to the newspapers an "open letter" to Dr. Muck, in which she asked him a series of questions, answered in part by Major Higginson's statement yesterday. Among other things she asked were: "Have you a passport issued by the Swiss Government? Have you ever served in the German Army? If you have papers attesting to your Swiss citizenship, will you show them to a representative of our group before you appear in Carnegie Hall?"

Mrs. Jay also invited Dr. Muck in the event of his not answering the questions to "retire permanently from public, musical life."

Mrs. William Cumming Story, Honorary President of the Daughters of the American Revolution, said yesterday that she had sent the following letter to Mrs. Jay:

"Your splendid condemnation of the toleration of enemy aliens will find a response in the heart of every true American. I would urge all women who may have an opportunity through holding seats for the Boston Symphony concert, which is led by Dr. Muck, to express their disapproval by refusing to occupy those seats, and to declare that their loyalty is too deep to permit them to tolerate any person who is in sympathy with our enemy across the sea, an enemy that we are giving our hearts' blood to conquer. I believe that the Daughters of the American Revolution will wish to declare their loyalty to the principles their ancestors died to preserve, and that all true Americans will unite in their support of, your stand in this matter."

HONOR DR. FRIEDLANDER.

Jewish Distribution Committee Makes Him a Member-at-Large.

The Joint Distribution Committee of the American Funds for Jewish War Sufferers has adopted a minute "regretting that unfounded rumors" caused Dr. Israel Friedlander to resign from the commission which the American Red Cross is sending to take part in the reclamation of Palestine. The minute follows:

"The Joint Distribution Committee records its approval of the action of its sub-committee in the selection of Professor Israel Friedlander as a member of the commission which the American Red Cross is sending to Palestine, and regrets that unfounded rumors have led to his voluntary withdrawal from the commission. It expresses its confidence in his loyalty and patriotism as an American citizen, and assures him of the unqualified respect of every member of the committee, in token whereof he is hereby elected a member-at-large of the Joint Distribution Committee."

Dr. Friedlander's selection as a member of a commission to go to Palestine under British invitation caused criticism based on allegations that, previous to America's entrance into the war, he had been pro-German, and that under such circumstances would be unwelcome to the British. Although no hints were made in any way derogatory to Dr. Friedlander's Americanism, he felt that his presence on the commission might detract from the fullest measure of its success, and so resigned Tuesday.

Bethlehem Sued on Russian Contract

The refusal of the Bethlehem Steel Corporation to fill an order from the Russian Government for steel rails amounting to $10,650,000 was revealed in the Supreme Court yesterday, when Alexander de Bottari filed suit against the company. The plaintiff alleges that he got the order on April 4 last, and that, after it had been accepted, the company refused to fill it. He asks $532,500 for commissions.

TRIAL OF QUAKER TEACHER IS ORDERED

Miss McDowell Suspended from Duty Because of Pacifist Views.

SHE REFUSED TO RESIGN

Certain Schools to be Partly Closed That Teachers May Attend Exchange Lectures.

It was announced at the meeting of the Board of Education yesterday that Miss Mary S. McDowell, the Quaker teacher of Latin in the Manual Training High School in Brooklyn, whose pacifist views proved obnoxious to the Board of Superintendents, was suspended from duty on Tuesday by District Superintendent Boylan, acting under orders, and she will be tried by the Board of Education for conduct unbecoming a teacher. She was asked to resign, but refused to do so. A committee, consisting of Messrs. Witsey, Ryan and Yorke and Mrs. Murray, has been appointed to conduct the trial. Miss McDowell, as alleged, refused to sign the loyalty pledge, and said that she could not conscientiously work for the Red Cross or the sale of Liberty bonds.

Nathaniel Decker, laboratory assistant in the Morris High School, will be tried by the same committee on charges of inefficiency, incompetent service, neglect of duty and insubordination. He has been suspended pending trial by the Acting City Superintendent.

There was no mention at the meeting of a successor to Dr. William H. Maxwell as City Superintendent of the public schools. President Somers said afterwards that the board had not decided whom they would appoint to the vacancy, and that the election would not take place for some time. Among the many candidates are Acting City Superintendent Straubenmuller, Associate Superintendents Ettinger and Shallow, and Albert Shiels, Superintendent of the schools in Los Angeles, who was Director of Reference and Research in the New York Department of Education.

As part of the nation-wide movement of Americanization it was decided to close certain schools for the morning session, and other schools for the afternoon session on March 18-22 in connection with the series of exchange lectures arranged by the Chicago and New York Boards of Education. These lectures will be attended by the teachers of this city. Chicago has selected the following to speak here: Clarence S. Darrow, lawyer; W. A. Evans of The Chicago Tribune, Franklin H. Hall of the Northwestern University, Judge Marcus Kavanagh, Professor Andrew C. McLaughlin of the University of Chicago, Dr. John Dill Robertson, Commissioner of Health, Chicago, and Professor Theodore G. Soares of the University of Chicago. The New York Board of Education has chosen the following to speak in Chicago: Thomas W. Churchill, former President of the Board of Education; Job E. Hedges, J. J. Lansing, Professor Robert M. McElroy, and Dr. Talcott Williams.

Mr. Witsey protested against putting the public school children on the streets while the teachers were attending these lectures. Acting City Superintendent Straubenmuller said that it was important to inform the teachers as to the greatness of this country and the reasons for being patriotic. The lectures were arranged for school houses, he said, because then the teachers would have to attend or be deprived of their pay. President Somers said that it was an important step and no doubt a great deal of good would be accomplished by it. The Board of Superintendents was asked to do what it could to lessen the time lost by the pupils of the public schools. The lecture series is arranged in conjunction with the National Security League.

The Board of Examiners submitted a communication as to the best methods of maintaining a sufficient supply of satisfactory teachers for elementary schools. They have adopted resolutions providing for securing better co-operation between high schools and training schools, for omitting practical tests in special subjects and reducing written examinations, for the matter of graduates of Hunter and city colleges, the matter of assigning and training substitutes, a plan of creating supplementary non-graduate courses in training schools and other institutions, authorizing the holding of examinations for License No. 1 in other places of the city, and granting an extension of time until April 1. Their report was sent to the Board of Superintendents for consideration. The changes it proposes are radical and greatly affect applicants for positions as teachers.

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Young Ladies' Sleeveless Sport Jackets, in imported duvetyn, velvet, heather knit, velour, sport checks and satins; sizes 14 to 18 years. $12.50 up.

Young Ladies' Military Capes, in heather knit, English homespuns and sport checks. $35 up.

Separate skirts of imported wool plaids and English checks, white serge and baronette satin, silk pongee and Oriental silk.

Tailored Hats, designed to be worn with De Pinna suits and coats.

"Anniped" Shoes.

5th Avenue at 50th Street

Stern Brothers
West 42nd and 43rd Street

FURS STORED
Repaired or Remodeled
At Moderate Rates

RUGS & DRAPERIES
Cleansed, Repaired and Stored
at Minimum Cost

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Warner's
Rust-Proof Corsets
They Fit
Every Corset Guaranteed
Not to Rust Break or Tear
Warner's for every woman
Back-Lace Front-Lace

Gossard

You are safeguarded in your purchase of a Gossard

A Gossard Corset is guaranteed to give you all-day corset comfort

Guaranteed to safeguard your health

Guaranteed to give satisfactory wearing service until worn out

And with all these, the knowledge that the style of her Gossard is beyond criticism is invaluable to the discriminating woman.

At the best stores. Priced at $2.00, $2.25, $2.75, $3.50, $5.00, $5.50 and up.

THE H. W. GOSSARD CO., Inc.
Largest Makers of Fine Corsets
TORONTO CHICAGO NEW YORK BUENOS AIRES

Corsets

Wear Gossard Corsets
They Lace in Front

Two Good Positions Open.
In Large Manufacturing Concern.

ON ACCOUNT OF THE WAR a large and old established manufacturing company with plants in several cities, find themselves in need of two men to fill responsible positions.

One of these will lead directly to the position of manager of sales for any man who can demonstrate his ability to sell to large manufacturing customers and direct the sales activities of several large plants.

The other position is that of traveling auditor, offering permanence and advancement to the right man.

Write at once to Box X 255 Times Annex, stating in full your experience, qualifications and salary desired. Be sure to give your telephone number.

If you object to answering frankly a "blind ad" of this sort, send your application through a friend with whom we can carry on negotiations. All applications will be treated in confidence.

McGibbon & Co.

Several groups of Cotton Rugs especially adapted to Bed Room use. The Rugs are in standard sizes, but broken lots, and prices are marked accordingly.

2 ft. 6 in. x 5 ft	-	-	-	2.75
3 " x 6 "	-	-	2.25	3.50
4 " x 7 "	-	-	3.75	5.75
6 " x 9 "	-	6.50	8.00	10.50
7 " 6 in. x 10 ft. 6 in.		-	-	10.00
9 " x 12 "	-	9.00	11.00	20.00

IMPORTED PRINTS for Summer Draperies and Slip Covers in great variety of charming color combinations and designs at most interesting prices.

Specialties in other Goods carried in Full Assortment
Fine Linens—Lace Curtains—Upholstery Fabrics

West 37th St., Near Fifth Ave.

Models from Paris

Fashionable American women will find in The New York Times Rotogravure Picture Section next Sunday many attractive models of gowns, suits and hats for the Spring season.

Among artistes of the world's capital of fashion originating these charming designs are Martial et Armand, Redfern, and Lucy et Gaby.

Distinction and beauty of line, always associated with Paris gowns and hats, are evident in these pictures, taken especially for The Times in the ateliers of renowned arbiters of woman's dress.

To assure your copy of The New York Times next Sunday, order in advance from your dealer.

The New York Times

NOTED MEN ATTACK THE DIRECT PRIMARY

Guthrie, Hedges, Senator Brown, and Others Demand Return to Convention Plan.

'HODGE PODGE' SYSTEM NOW

Bill for Nomination by Delegates for State Offices and Bench Opposed by Bennett.

Special to The New York Times.

ALBANY, March 13.—The direct primary law was arraigned and arguments were advanced for a return to the convention method of nominating candidates by many speakers at a hearing this afternoon before a special committee of the Senate. The hearing was held on a bill which has been perfected by the committee and which provides for amending the law so that all candidates for State and high judiciary offices shall be nominated in convention.

William D. Guthrie, representing the Bar Association of New York City, denounced the direct primary " craze " as a mental disease, and declared that " ten years of experimenting with our election law had produced a hodge-podge from which intelligent electors turned in irritation and disgust." He said that especially in the matter of judiciary nominations it was essential the convention method be adopted.

Job E. Hedges raked the direct primary law fore and aft with broadsides of sarcasm and epigram and found fault with the bill under discussion because it did not go the whole way and abolish direct primaries entirely. Senate Leader Elon R. Brown topped off the arguments against direct primaries with a ringing speech in which he declared that the system had led to a decay of talent and a rise of mediocrity in public life.

Many Messages in Support.

Many men of prominence who were unable to attend sent messages in support of the Senate bill. Among these were three retired members of the Court of Appeals, former Chief Judges Edgar M. Cullen, and Willard Bartlett and former Associate Judge Nathan L. Miller. Dr. Nicholas Murray Butler, Alonzo P. Clearwater, former Supreme Court Justice; John G. Milburn, and James R. Sheffield, President of the Republican Club of New York City, also sent messages of indorsement, as did the Young Republican Club of Brooklyn.

The principal speaker in opposition was former Senator William M. Bennett, the unlucky Republican candidate for Mayor of New York last fall. The Republican organization leaders, while known to favor a return to the convention, were absent. Aside from members of the Legislature the only Republican State Committeemen in attendance were Ellis J. Staley, of Albany, and " Phil " Elting, of Ulster, and they were there solely in the part of listeners.

" I am profoundly convinced," said Mr. Guthrie, who was the first speaker, " that the people were never confronted with a more difficult or more sacred duty than the selection of candidates for public office. We hear a lot of talk of this being a government of laws not of men, but we all know that the highest desideratum, after all, is the selection of men of intellect, integrity and capability to administer our laws. The direct primaries are violative of every principle of representative government, and do great mischief in that they destroy moral responsibility."

Guthrie on Non-Voters.

Mr. Guthrie said that the people at large and the best men in the party did not vote at the primaries. United States Senator Calder, he said, was nominated by a minority, representing only 18 per cent. of the enrolled voters. In the New York Mayoralty contest the successful Republican candidate received only 15 per cent. of the enrolled Republican vote and only 12 per cent. of that of Republicans who had voted in the preceding State election. He emphasized the urgent need of nominating Judges in convention.

" Our hopes for the future depend not only upon honesty, but upon the capability and calm judgment of those who occupy places on the bench," said Mr. Guthrie. " The good fellow, the self-seeker, the self-advertiser, the striver for personal popularity is the last man we want on the bench, and yet it is the opportunities of such that are promoted by the direct primary system. We might as well draw our judiciary candidates by lot from among those whose names appear on the primary ballot as to nominate them the way we do.

" The convention gave us party principles, better men, and opportunities for allaying factional strife and promoting the enthusiasm that is vital to healthy party life. A few years of experimenting with our election law has produced a hodge-podge from which intelligent electors turn in irritation and disgust. The direct primary craze is a mental disease. If we permit it to continue longer to eat away at our representative form of party government you will soon see government in this country by groups, each bickering with each other, a condition that brought the French parliamentary system into such disrepute."

Mr. Bennett, who followed, pointed to the nomination of Dix and Sulzer in Democratic conventions as a perpetual indictment of the convention system. He said the Republican Mayoralty primaries in which he was nominated were a vindication of direct primaries.

"Mr. Guthrie's speech," he said, " reflected nothing but distrust of the people. I maintain that the people know what they are doing when they go to the primaries. The truck drivers and day laborers vote more intelligently than do the business men in New York City."

The nomination of Governor Whitman in the direct primaries in 1914, Mr. Bennett said, was brought about by a cabal of bosses.

" Could that have been done under a convention system? " asked Senator Charles D. Newton, head of the special committee.

Bennett Scoffs at Conventions.

" You have been to conventions, you know," answered Bennett. " A thousand delegates assemble from all parts of the State, take drinks, listen to music and speeches, and act as rubber stamps while eight or ten men do all the business in a private room. And if something had been done to make these party leaders responsible, it would not be so bad."

" Well, what should be done? " asked Senator Brown.

" Well, for instance, make your County Chairman in New York elective and give a decent Republican a chance to be regular," Mr. Bennett fairly shouted.

Mr. Bennett said that no State that had adopted the direct primary had ever dropped it.

Robert E. McGahen, speaking for the Citizens Union, urged that the primary law be retained, but that it be amended so as to provide for designating committees to focus party responsibility for party nominations.

Dr. A. R. Hutton, professor at the Western Reserve University, and field director for the National Short Ballot Reform Association, disapproved of both the principles and provisions of the bill.

John C. Davie, counsel for the New York Anti-Saloon League, urged that this was not the time to abolish direct primaries.

" Repeal the entire direct primary law," was the message of Mr. Hedges. " We have substituted personality for principle; we are trying to do a wholesale business with a retail equipment. It has been said that no State which adopted direct primaries has ever repealed the law. True, but they are merely waiting for a chance to do it. Let us return to the convention, the ordinary human method for members of a party to reach a common understanding."

Ex-Judge D-Cady Herrick, who had dropped in, was invited to speak. Judge Herrick is a veteran of many battles to purify party administration and public life. He, too, favored the convention as rational means for party deliberation and party judgment on principles, policies, and men.

" I am in favor of the convention further as a means of education," he said. " The old town meeting is largely responsible for what we have—a good government today. It was a school for self-government. Conventions operate the same way."

Senator Brown, who was the last speaker, said in part:

" We are in dire need of concrete statements of principle. The failure on the part of parties to state principles means a decay of conviction, and if an electorate is not guided by principles it is to tend toward the Bolsheviki, if it does not go the whole way. We don't want soldiers' and workmen's councils. We want the expression of intelligent opinion of our electorate, and we cannot have that except we have some representative way to declare party principles.

" The direct primary, or, rather, the absence of the convention, has tended to fortify mediocrity in office long beyond the term it could last if the electorate had an opportunity to assemble and give voice to their will. This is one of the circumstances which explain the decay of talent and the rise of mediocrity in public life. You must let talent rise unless you want to go the way of Petrograd and of Moscow."

The Direct Primary Repeal bill probably will pass in the Senate. Speaker Sweet of the Assembly favors it, but Governor Whitman has declared that he will veto any attempt to restore the party convention as a nominating medium.

EXPLAINS CITY CLUB'S VIEWS.

Spencer Holds Direct Primary Plan Should Be Improved.

The City Club has gone on record as being opposed to the legislative bill modifying the direct primary law. In a statement defining the club's attitude, President Nelson S. Spencer last night said:

" The City Club is opposed to the proposal to return to the discredited convention system, even though the proposal includes only State officers and judicial officers. Its opposition to the bill proposed by the Judiciary Committee of the Senate is not based upon the theory that the direct primary adequately takes care of these nominations. On the contrary, the club believes that some of the criticism of the direct primary as now constituted is entirely justified, and that the present system is too cumbersome and too expensive, especially in State units, and is undesirable as to judicial candidates.

" But a proper cure for this state of affairs is not a return to the discredited convention system. The Murphy-Snyder bill is by far the better solution of the problems presented. This bill gives to the party committees the right to designate candidates for the primary of their own party. Opportunity is then given for other designations by petition in case the candidates so designated are unsatisfactory to any substantial number of the members of the party. In case of contesting designations both sets of candidates come before the party members at the primary for choice as to who is to be the party's candidate at the general election.

" This method gives full power to the party organization in the first instance over the designation of candidates. This power is as great as if a convention were held. But it compels a ratification of the machine's choice at the hands of the membership of the party, and gives opportunity, perhaps not equal but sufficient, to other factions in the party to express their views as to candidates."

NEW MARKET JOBS EXEMPT.

Scramble Between Tammany and Mayor's Friends Expected.

A scramble is expected on the part of Tammany men and Brooklyn friends of Mayor Hylan for the seven places created in the new Department of Markets by the Board of Estimate at a recent meeting and put in the exempt class yesterday by the Municipal Civil Service Commission. Tammany leaders are looking for all seven places, but it is expected that most of them will go to the McCooey organization in Brooklyn, or the Mayor's personal friends.

The jobs are looked upon as among the best plums at the disposal of the Mayor, and were created, it was said, at the instance of Dr. Jonathan C. Day, the Mayor's Commissioner of Markets. There is to be a Deputy Commissioner at $6,000; three Deputy Commissioners, at $5,000 each; one departmental secretary, at $3,500; one general inspector, at $3,000, and one secretary to the Commissioner, at $2,500. The total addition to the city's annual payroll will be $30,000. The staff of the Markets Commission consists at present of fifty subordinates, with a payroll of approximately $57,500. Commissioner Day gets $7,500.

CITY BREVITIES.

A. Bruce Bielaski, Chief of the Bureau of Investigation of the Department of Justice, will speak at the war dinner of the Delta Tau Delta Fraternity at its clubhouse on Saturday night. The other speakers will be Dr. Ralph B. Wilson of Boston University and Colonel James B. Curtis, President of the fraternity and formerly Speaker of the Indiana House of Representatives.

" Bill " Snyder, retiring keeper of the Central Park Zoo, is to be the guest at a dinner at the Hotel Majestic on Saturday, March 23. Snyder has been taking care of the animals in the menagerie for thirty years.

The annual meeting of Mount Sinai Hospital will be held in the hospital, 100th St. and Fifth Avenue, Sunday, March 24, at 11:15 A. M.

Two hundred army nurses will march tomorrow afternoon through St. Paul's Chapel churchyard from the parish hall and participate in the singing of patriotic airs, led by Ervin Wheaton Read. They will be entertained after the service at luncheon in the parish hall.

MR. STRAUS REAPPOINTED.

Senate Promptly Confirms Public Service Chairman—Other Nominations.

ALBANY, March 13.—The renomination of Oscar S. Straus of New York as Chairman of the Public Service Commission for the First District, for a term of five years, was sent to the Senate by Governor Whitman today and was confirmed immediately. Senators G. F. Thompson and Robert R. Lawson were excused from voting after Mr. Lawson had expressed opposition to Mr. Straus on account of his age, 69 years, and Mr. Thompson had declared that the Public Service Commission as an organization was " unnecessary, unjustified, and of no benefit to the State."

Governor Whitman also sent to the Senate the nominations of Henry Solomon of New York and George W. Davis of Poughkeepsie as members of the State Commission on Prisons, each for a term of four years. As Mr. Solomon is President of the commission, his nomination was confirmed immediately. That of Mr. Davis, who succeeds Richard M. Hurd of New York, was referred to the Finance Committee.

James M. Lynch of Syracuse, ex-President of the International Typographical Union, was renominated as a member of the State Industrial Commission.

A. O. H. DECIDES ON PEACE.

Will Make No Move to Prevent St. Patrick's Day Parade.

Following a conference yesterday with Mayor Hylan relative to the St. Patrick's Day parade, Thomas Kane, former Assemblyman and County President of the A. O. H., announced that his organization would make no move to prevent the parade on Saturday, the permit for which was obtained by Roderick J. Kennedy. Mr. Kane said:

" We do not feel that it is fitting for this grand old order to be fighting at this time for the privilege of celebrating, when so many members of the Ancient Order of Hibernians are shedding their blood for the cause of humanity. We consider that there is only one place for the Irish to fight at this time, and that is in the front line trenches in France or elsewhere that our Government deems best to have our troops.

" We wish the organizations that will have the parade every success, and hope that the parade will be carried out in a manner that will reflect credit on every one concerned. The Ancient Order of Hibernians will content themselves this year with holding their annual entertainment at Harlem River Casino on Saturday evening, March 16, where will be presented the life of St. Patrick, as well as the Irish pictorial play from Killarney Lake, ' The Colleen Bawn.' "

Gimbel Brothers
31st ST. - BROADWAY - 33rd ST.

Splendid Reasons for MEN to Invest in Clothes ---and to Do It TODAY

A Big Assortment of Suits and Overcoats

at $18.50

Suits in plain blues. Plain oxfords, browns and greys. Full, half or quarter linings.

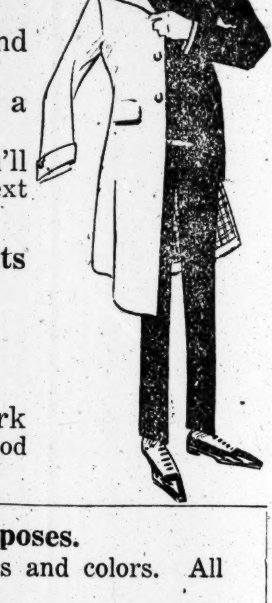
Overcoats in plain oxford, grey, black, blue and a few fancy patterns.

Mostly staple day-in-and-day-out garments you'll be mighty glad to have next fall (as well as now to next spring).

Two Hundred and Fifty Lightweight Spring Overcoats

at $25.00

Full silk lined. Plain model, with self collar. Dark oxford greys. A favorite of big business men, always in good taste.



"Aervento" Raincoats Serve Two Purposes.

A top coat or a guaranteed raincoat in new styles and colors. All sizes, all colors, $10, $15, $19.50, $21.50, $25, $30.

GIMBELS—Fourth Floor

Stunning Colors
to choose from
in Easter Gloves

The new sables and the French grays in suede gloves from overseas *per S. S. Touraine*—pique sewn and beautiful quality—2.75.

And in kid—the genuine French *Nationale* quality—are colors to conjure with in contrast or consonance with the color-scheme of your Easter costume.

African and Malay browns—sable, pearl, taupe and battleship grays—beige, amber, cafe au lait, ivy, primrose, ultramarine blue—colors and *shades* of colors from warm, rich tones to the delicate, almost neutral, tints that "go" with anything.

These are overseam and pique sewn, with the prettiest combinations of embroidery, and are priced from 2.50 to 3.00.

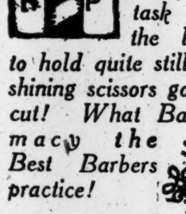
Centemeri Gloves

400 Fifth Ave.
(Between 36th and 37th Sts.)

The **LILIPUTIAN BAZAAR**

A Shop Where Low Prices Are Common

Spring flowers,
Spring days.
Spring everything!
Spring hair cuts!



Everybody is always happy in the bright Barber Shop in the Liliputian Bazaar—it is no task at all for the little folks to hold quite still while the shining scissors go clippetty-cut! What Baby Diplomacy the Best Barbers practice!

For almost forty years Mothers have relied on the Liliputian Bazaar for everything Babies and Little Children need. (However, there are many new mothers who are not yet familiar with our low prices.)

Just now there is Springtime itself upon the Fourth Floor—the fresh and the new is everywhere.

LILIPUTIAN BAZAAR

Established 1879

Fifth Ave. at 35th St.

We have chosen a few of the new things that will be of timely interest to thrifty mothers—and we present them here.

Who is Snuggles? What is She?

Ask any wee kiddy—all adore her.

Snuggles is the Best Bedtime toy.

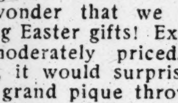
It would be like counting the sands to say how many sweet babies along about bedtime, when little heads go nodding, murmur their last drowsy words to a comforting Snuggles. No sharp edges, nothing breakable—a soft toy at **50c.**

New White Dresses Are QUITE Different—Many New Ones

AND what these changes are makes all the difference in the world. For thirty-seven years the Liliputian Bazaar has been learning HOW to contrive beautiful baby things—the best and most exclusive styles—at moderate prices. The assortment of dresses at 1.50, 2.00 and 2.50 proves this year better than ever.

Of many, many new styles, short sleeves and low necks, high necks and long sleeves, we picture one which for Thursday will be one of a group of VERY SPECIALS. This with dainty stitching of pink or blue is of white lawn. Note THE BELT BUTTONS. There are specials at **2.50** which are of great interest.

What's It a Sign of When a Baby Smiles in Its Sleep?



PROBABLY that he's comfortable and happy under a beautiful afghan from Best's. Such lovely afghans as have come in! It's no wonder that we are leaders among Easter gifts! Exquisite silks so moderately priced, many of them, it would surprise you; and very grand pique throws to dress up the perambulator for its stately march.

Why a Sweater Is Important

THERE are as many ways of catching cold the first balmy Spring days as there are flowers along the garden walk. And within as easy reach! Yet there is one method wise mothers have learned which wards off trouble.

Did you ever see a baby in a comfortable sweater try to pull out of the sleeve and throw it back?

The Liliputian Bazaar specializes in these warm, good-looking, COMFORTABLE sweaters THAT THE BABIES LIKE.

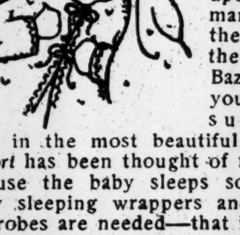
Many of them are sufficient without any other wrap; others are just right for under the topcoat or over the gingham dress.

Hand-knitted and machine made.

Shetland wool, middy style, slipover, sailor collar. Copen or light blue and white. **Special 2.50**

A dainty new Easter conceit is a "Brother and Sister" set that comes up to the age of three. Broadcloth coats, light pink and light blue—box model for the boy and full-skirted style of piquant charm for the wee sister.

The Sleepy-time Is So Very Important



BEST & CO. have consulted Baby Specialists upon a great many things they have in the Liliputian Bazaar, and you may be sure that even in the most beautiful wrappers *comfort* has been thought of first. Just because the baby sleeps so much—many sleeping wrappers and sacques and robes are needed—that is why for the Easter season we have prepared an assortment that is especially full and beautiful—they are lovely Easter gifts. Crepe de Chines, Cashmeres; exquisite ones lined with silk—for the Christening Day.

One of the nicest ideas is a tufted wrapper, with quilt to match; pink or blue, with fancy stitching.

The wrapper **5.75**
The quilt **4.75**

Christening Gifts are in from France for happy Godmothers—among them fine down cushions with convent-done slips elegant with embroideries; Christening robes of truly marvelous handwork—many with petticoats to match!

Her First Easter Hat—

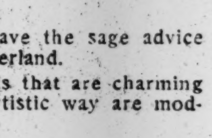
ONE reason why mothers and grown-up sisters enjoy helping choose the wee little girl's first Easter hat is because they cannot help remembering with what entrancing delight they wore their first dress-up hat! Never before have we had prettier ones—new shapes intricate as unfolding flowers; others sweet and simple; silk, ribbon streamers, flowerets, shirrings, dainties of all sorts.

Pictured here is a combination hat of baby blue and white straw braid, with bands and facings and wide ties of ribbon and pink rose spray. **7.50**

Some New Play Dresses For Strong, Happy Babies

FINE dark-colored chambrays, and the lighters colors, too—made with and without bloomers, and with a jaunty touch of trimming that is not inconvenient in the laundry or in the way of play. The little girl in the picture is getting the best of brawny Beppo, comfortably dressed for the occasion in an outfit that WILL STAND THE STRAIN. Bloomer dress of blue chambray with trimmings of white pique. 1 to 3 years. **3.75**

Easter Toys and Novelties



BUNNIES and other animals in all shapes and sizes. One particular bunny is making many eyes wonder, for he stands up high, and all little folks recognize him as the Rabbit that gave the sage advice to Alice in Wonderland.

New story booklets that are charming successes in an artistic way are moderately priced.

For the Baby's Easter Ride. Here are the New Baby Carriages

ALL the correct styles and a wide variety for thoughtful parents to choose from.

Gondolas, English Perambulators and Mail Carts.

All are made with scientific construction; the very best of springs placed to prevent all jar to the baby's spine; the parts are assembled for the longest service.

Just What the New Styles In Dress-Up Coats Really Are—

THAT is what ALL clever mothers want to know these days. The first robin is here, the crocuses are on their way, and it is time to be Easter preparing.

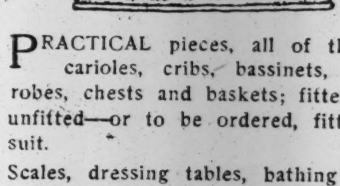
The new little coat must be the latest style! Here everything is ready. Long coats and short ones—in all white—cashmeres, crepella, nun's veiling, Crepe de Chine, faille and all the rest of the fine materials—plain and boyish, others hand-embroidered and still others very splendid with REAL LACE—VALENCIENNES and IRISH.

And What Are Every-Day Coats Made of?

SOLID colors and checks in plain tailored TO BEGIN WITH. And fine coats they are, too, that will wear till roomy sleeves are too short and the hems, which, by the way, are made deep expressly for letting down, will not go an inch farther. The Army and Navy have done more than a mere bit in the styles. There are many brave with braid and buttons—military capes, too.

Here is a new three-quarter coat that is to be a Special Event on Thursday. Pearl buttons, pique collar and cuffs. **5.75**

Nursery Furniture for Gifts



PRACTICAL pieces, all of them—carioles, cribs, bassinets, wardrobes, chests and baskets; fitted and unfitted—or to be ordered, fitted to suit.

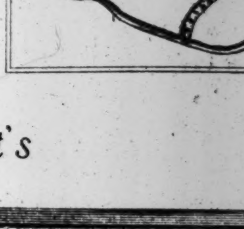
Scales, dressing tables, bathing tubs, hot water dishes and other things that combine convenience with attractiveness.

Pictured here is a basket, padded and fitted delicately for the reception of the first toilet articles and necessities of dress. **6.00**

Why Does the Baby Fall Down?

MANY times it is because of the wrong shoes on little feet. There are as many different baby feet as there are baby faces, and each little pair of feet should be fitted IN ITS OWN WAY.

There is a Baby Specialist in the Shoe Section, on the Third Floor, who has accounted for many cases of stumbling, many cases of falling, many cases of weak ankles, bow-legs and knock-knees, and HE HAS CORRECTED THEM.



All such things are against the tendency of Nature. Why not bring your Baby in and make sure that the little feet are starting right? It is all a matter of balance and of the correct last.

You never pay more at Best's

THE
Westcott
SIX

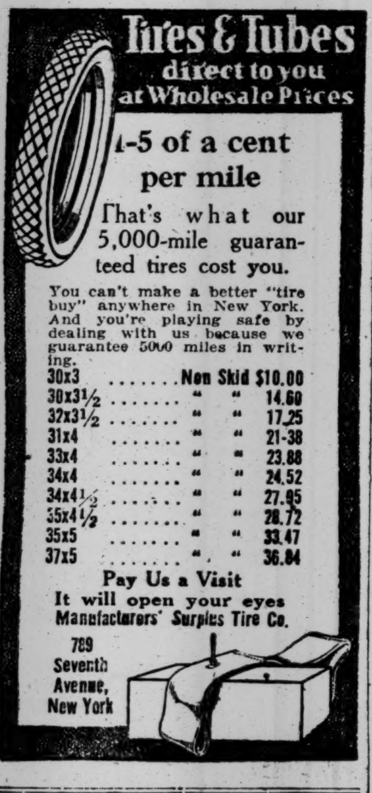
A CONTINENTAL Motor in its most highly perfected form is used in the Westcott Six. Perfect carburetion and ignition, internal temperature *automatically* controlled—each a Westcott feature—guarantee thoroughly efficient and economical operation.

Seven Models, $1890 to $2790 f. o. b. Springfield, Ohio

Let us demonstrate all the Westcott superiorities to you

WESTCOTT MOTOR CAR SALES CORP.
1860 Broadway, N. Y.
Phone Col. 8645.

W. S. Campbell, 47 Lincoln Pl., B'klyn. Phone Prospect 8544; Pearl Auto Co., 98-104 Commerce St., New Haven, Conn.; Harry S. Jones, Fairfield Av., Bridgeport, Conn.; Westcott Motor Co. of N. J., 205 Central Ave., Newark. Phone Market 234.



Tires & Tubes
direct to you
at Wholesale Prices

1-5 of a cent per mile

That's what our 5,000-mile guaranteed tires cost you.

You can't make a better "tire buy" anywhere in New York. And you're playing safe by dealing with us because we guarantee 5000 miles in writing.

30x3	Non	Skid	$10.00
30x3½	"	"	14.60
32x3½	"	"	17.25
31x4	"	"	21-38
33x4	"	"	23.88
34x4	"	"	24.52
34x4½	"	"	27.95
35x4½	"	"	28.72
35x5	"	"	33.47
37x5	"	"	36.84

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CRANE KEEPS AWAY FROM HAYS'S CAMP

But Governors, Committeemen, and State Chairmen Agree on Republican Harmony.

'BENNETT, WHO IS HE?'

National Chairman, Upon Leaving, Says He'd Like to Talk Over Matters with Him.

Will H. Hays, Chairman of the Republican National Committee, entertained at dinner at the Union League Club last night the Governors of most of the New England States, as well as the members of the National Committee from the New England and other Eastern States and several Chairmen of Republican State Committees. Mr. Hays explained that he had returned to New York to give the dinner to a number of prominent Republicans whom he had not met on his previous trips to New York in the interest of Republican party harmony.

The war and the attitude of the Republican Party toward it was the main subject of discussion at the dinner. The various speakers explained that the Republican Party stood squarely behind President Wilson's war program and was ready to help in every way. There was to be no carping criticism of the manner in which the Democratic leaders were conducting the war, Chairman Hays said, but the Republicans were preparing to present a constructive program to meet the big issues which would be raised when the war was over. "Peace by victory and not by compromise or bargaining," was to be the attitude of the new Republican Party, Chairman Hays said.

The Governors who were present were Marcus H. Holcomb of Connecticut, Carl E. Milliken of Maine, Samuel W. McCall of Massachusetts, Henry W. Keyes of New Hampshire, R. Livingston Beeckman of Rhode Island, and Charles S. Whitman of New York. Governor Edge of New Jersey sent word that it was impossible for him to attend. The members of the Republican National Committee present were Frederick Hale of Maine, T. Coleman du Pont of Delaware, John T. King of Connecticut, Frederick W. Estabrook of New Hampshire, William P. Sheffield of Rhode Island, Earle S. Kinsley of Vermont, Franklin Murphy of New Jersey, and William H. Crocker of California. Among the State Chairmen were George A. Bacon of Massachusetts, Frank J. Ham of Maine, Newton A. K. Bugbee of New Jersey, J. Henry Roraback of Connecticut, Alden R. Benson of Delaware, Philip H. Falconer of New Hampshire, George A. Glynn of New York, Joseph P. Burlingame of Rhode Island, and J. R. Searles of Vermont.

Among those who called upon the National Chairman at his headquarters at the Manhattan Hotel during the afternoon were Robert W. Bonynge, President of the Republican Club; Frank H. Hitchcock, and Miss Helen Varick Boswell, head of the Republican women's organization in the city. Chairman Hays expected to meet W. Murray Crane, one of the few remaining members of the Republican Old Guard, who hasn't shown any sign of getting into the Hays harmony camp, but Mr. Crane sent word he had other pressing engagements. After the dinner Chairman Hays returned to Washington for a two days' visit. He said before departing:

"I am on my way to Washington, where I am going to see the Republican Senators and Representatives I was unable to see on my last visit there. I came by way of New York so as to meet the New England Republicans. You can't see everybody at once, you know. When I became Chairman I didn't know all the members of the Republican National Committee. I want to know them, as well as all Republicans. I have found the situation in the West very satisfactory. We are all united out there on winning the war and to prepare for a sane reconstruction after the war. On these principles the West is one."

Chairman Hays was reminded that William M. Bennett had complained recently that the Chairman had not called upon him, and that Mr. Hays should consult "real Republicans" when he came to New York for political conferences.

"William M. Bennett? Who is he?" asked Chairman Hays. When told that Mr. Bennett ran for Mayor last Fall on the Republican ticket, the Chairman went on:

"Who are the real Republicans Mr. Bennett refers to? I'd be glad to consult with them. I would be glad to see Mr. Bennett and talk over matters with him. Of course, in the brief time I have been Chairman, I have not been able to see all the people I want to advise with. But I am going to see as many persons as I can."

Chairman Hays said that while he was in favor of the Suffrage amendment, he did not intend taking an active part in the fight when the amendment reaches the Senate.

"When reference is made to the fight on the amendment, why is it always said that the Republicans are opposed to it?" complained Mr. Hays. "It is a well-known fact that more Republicans favor the amendment than Democrats. Of 43 Republicans in the Senate 34 are in favor of the amendment, or 80 per cent., while of the 53 Democratic members, only 28 are for it, or but 50 per cent. I expect to confer with the Suffrage leaders when I get back to Washington."

FLOWER SHOW OPENS TODAY

Novel Features to Mark Exhibition at Grand Central Palace.

With a special feature of a great American flag made entirely of blossoming plants the sixth International Flower Show will open today at the Grand Central Palace for an eight-day run. It is promised that it will be a bigger and better show than ever before, the American Rose Society joining this year with the Horticultural Society of New York and the New York Florists Club in promoting it. John N. Harmon, Park Commissioner of Brooklyn, will make the opening address, in the Red Cross Garden, this afternoon.

There will be all the features of previous shows developed along original lines, including rose gardens, rockeries, with the addition of war gardens, and more than $16,000 in prizes are to be given to professional and amateur growers. The Red Cross Garden will be a feature, as before, but without the tea service and also without Mrs. Belmont Tiffany, its head on previous years, now absent in Red Cross service. The Garden, with its Grecian Theatre, designed by Thomas Hastings, modeled after that in the Bois de Boulogne, Paris, will be the scene of the entertainments, which will be free. There are 1,000 cedar trees in the Garden, lent by Wadley & Smythe, and P. W. French has lent tapestries and vases.

Today will be Red Cross Day, and new war films from the western front, released for the first time, will be shown twice daily, with America's soldiers in action. Lieutenant Joseph Stehlin of the Lafayette Escadrille, one of the youngest Americans at the front, who has received the Croix de Guerre with two palms and two citations for bravery, will speak. A Red Cross workroom will be a feature of the exhibition.

SYMBOL FOR UPTON MEN.

77th Division Chooses Statue of Liberty as Its Distinguishing Mark.

Special to The New York Times.

CAMP UPTON, L. I., March 13.—A reproduction of the Statue of Liberty with the numeral "7" on each side has been chosen as the official symbol of the "Metropolitan" or Seventy-seventh division. The idea was supplied by Major Lloyd C. Griscom, the division adjutant, and the design was made by Captain J. S. S. Richardson, the division intelligence officer.

When it comes time for the division to go abroad copper sencils will be made and every piece of the division baggage will be stamped with the emblem. War Department orders recently issued required all national army divisions to adopt an official symbol.

HYLAN GETS FACTS ON SUBWAY DELAYS

Whitney Says Condition Does Not Affect the Interest of Contractors or Sureties.

PROBLEM IS IN BUILDING

Declares Action Should Be Taken by Public Authorities for Prompt Completion of Work.

The uncompleted work on new rapid transit lines on contracts made before the declaration of war, the completion and operation of which are believed to be vital and necessary, according to Travis H. Whitney, acting Chairman of the Public Service Commission, amounts to $35,000,000, figuring on the contract price. Work to the value of $45,000,000 has already been done on these lines, and it is said that unless legislation is obtained enabling the Public Service Commission to lend a hand to the contractors the work will stop for an indefinite period. It has been suggested that a law be enacted enabling the commission to permit the contractors to finish the work at cost price, the contractors agreeing to forego profits on any part of the work.

At a recent conference between members of the Board of Estimate and representatives of the commission Mayor Hylan asked that full particulars of the matter be set down so that the precise situation might be at the disposal of the board. These particulars were sent to the Mayor yesterday by Mr. Whitney. He explained that the opinion of the Public Service Commission was that the problem was simply one of completing and operating the new lines, and not one affecting the interest of either the contractors or their sureties.

He said that under the dual contracts the city was charged with construction work aggregating more than $222,000,000, all of which, except about $25,000,000, had been let to various contractors. Of this, work costing $69,000,000 had been completed, and the lines are now in operation. Besides this, the Lexington Avenue and the Seventh Avenue lines are practically finished, and only a little more work is necessary before they can be placed in operation. These two lines represent an investment of $48,000,000. Mr. Whitney's statement continued:

"This, therefore, makes a total of $117,000,000 in rapid transit construction out of $197,000,000 let which is completed, in operation, or ready for operation, leaving $80,000,000 of work under contract but not yet completed. Of the $25,000,000 worth of work remaining the commission expects to proceed with the letting of contracts for the elevated part of the Fourteenth Street-Eastern District line and for the Coney Island connection of the Culver line. The present program contemplates the postponement of the Nassau Street line, the Steinway tunnel extension, four yards, and other items to complete the dual system."

Tells Causes of Delays.

Mr. Whitney said that the contract time had been exceeded on various contracts due to causes beyond "ordinary control," such as the absorption of steel and other supplies in war work, the commandeering of supplies and shops by the Government, and the freight embargoes and tie-ups of the last six months. All of these interferences, he says, imposed burdens upon the contractors which made them slow to respond to wage increases necessary to meet the competition of the Government in the matter of employing men. The work which gives the commission particular concern, Mr. Whitney, says, is the following:

"Under contracts totalling $80,000,000, work has been done amounting to $45,000,000. The situation, therefore, is concretely presented as to what action may properly be taken by public authorities to obtain the prompt completion of the unfinished work.

The lines remaining uncompleted are the Lexington Avenue and Seventh Avenue lines, the Willoughby-Montague-Whitehall Streets subway and tunnel connecting the Fourth Avenue subway with four tracks in Broadway, Manhattan, the operation of which will practically double the terminal facilities in Manhattan; the Brighton Beach connection, which will join the Brighton Beach line to the Fourth Avenue system; the Broadway, Manhattan, line up Seventh Avenue, eastward through Fifty-ninth and Sixtieth Streets, and through the Sixtieth Street tunnel to Queens over the Astoria and Corona lines, thus giving Queens access to the B. R. T. system; the Fourteenth Street-Eastern District line, now under contract, from Fourteenth Street and Sixth Avenue, Manhattan, eastward to the point in Brooklyn where the line emerges to an elevated; the Old Slip-Clark Street tunnel and the Fulton Street connection; the Flatbush Avenue-Eastern Parkway, and the Nostrand and Livonia Avenues extensions of the Eastern Parkway line.

Mr. Whitney said the Culver line was important and called attention that the operation of the "H" in Manhattan in the Old Slip-Clark Street tunnel and the Fulton Street connection should be completed in order that the capacity of the Seventh Avenue-Broadway part of the "H" should not be stopped by inability to get trains under the East River to the four tracks east of Borough Hall station in Brooklyn.

Urges Hasty Legislation.

Mr. Whitney urges haste in seeking legislation necessary to enable the city to reach an arrangement with the contractors so as to avoid a disintegration of the labor forces, the possible failure of contractors, and the indefinite postponement of the work.

"The participation of the Port of New York in war activities," Mr. Whitney says, "is so important that local transportation facilities must be in the position to do their maximum service in transporting promptly the millions of workers engaged in war or other essential business and industries."

The organization representing the contractors has already introduced a bill in the Legislature with the primary purpose of assisting the contractors. The Public Service Commission does not approve of this measure and a new bill representing the city's interests solely will be introduced.

WHISKY SOLD AS HAIR TONIC

Detectives in Sailors' Uniforms Arrest Bronx Barber.

Detectives Ferguson and Albrecht of the newly created Division of National Defense of the New York Police Department put on naval uniforms yesterday and visited the barbershop of Nicholas Serra at 1,019 East 179th Street, the Bronx, where they found several bluejackets having bottles filled with "hair tonic" from a large-sized demijohn.

In their turn, Ferguson and Albrecht both presented bottles and asked for "hair tonic." After making sure by sampling it that the "hair tonic" was cheap whisky, the two detectives drew automatic revolvers and told Serra that he was under arrest. Five barbers in the shop had razors in their hands, but made no effort to interfere with the detectives. Serra was later arraigned before United States Commissioner Hitchcock and released in bail of $500.

EAT THEM
—Boal's Laxative Fruit Rolls—made with real fruits—Nature's laxative foods. They clean out undigested substances which cause biliousness, headache, constipation, indigestion, and inefficiency. Package of 6 Rolls, 15c, at drug stores.
Keep Your System Clean
BOAL'S ROLLS

BAND DRAWS STAMP BUYERS

Fifth Avenue Workers Put $1,300 Into Thrift Savings.

A naval band and thirty soldiers opened a War Saving stampede at the Flatiron Building yesterday noon and boomed the sale of stamps among the factory workers along lower Fifth Avenue to the extent of $1,300.

Thousands of men and women attracted by the band remained to enlist in the War Saving campaign. For two hours sixty men from the U. S. Battleship Recruit, headed by Bandmaster A. F. Kahl, kept up the music on the roof of the United Cigar Store. Down below Mrs. H. S. Collins was kept busy pasting stamps on Thrift Cards for the continuous stream of purchasers. Helping her were Miss Edna Spaulding and Miss Jeannette Hamburg.

From the roof, between band numbers, L. Seton Lindsay and Lieutenant Irving Kallat of the 47th Regiment, yelled at the crowd to search their pockets for stray quarters.

"Every time you see a soldier, buy a stamp. If you don't buy at least one, you'll be ashamed to face the next soldier," shouted Mr. Lindsay through his megaphone. When the sale opened at 12 o'clock, S. Simons bought the first $100 worth of stamps. After him came H. S. Collins for another $100 worth, and R. S. Ramsdell, J. R. Taylor, E. Everett, and W. P. Posey bought stamps to start the ball rolling.

Next a Madison Square bootblack bought two stamps, and a continuous line of workers kept up the purchases. Some bought $5 stamps, but more of them took 25-cent stamps. One man bought a supply to be given as Easter gifts.

The United Cigar Store has turned over its windows to the women's section of the Savings Committee, and every day there will be a feature.

Draft Delinquents Arraigned.

Judge Julius M. Mayer, in the Criminal Branch of the Federal District Court, sentenced yesterday Charles Kroll, who says he is an international Socialist, to serve a term of eleven months and fifteen days in the Essex County Jail in New Jersey for failing to appear for physical examination as required by the selective draft law. Abraham Adler of 303 West Eighty-seventh Street, who said that it was against his principles to fight, was turned over to the Federal authorities at Governors Island by Magistrate Wechsler in the West Side Court yesterday for refusing to submit to a physical examination when ordered to do so by his Draft Board.

KNABE
Knabe Sale
of
Upright and Grand Pianos
Returned from Rental
From $165 Upward

USED during the Rental Season in New York's best homes. Placed in the best condition in our shops and all of reliable makes. Of fine tonal quality and with a broad variety of case designs to choose from, you may be sure of finding the piano you have wished for.

Instruments you may be proud to own and which we take pride in being able to offer you. An immediate call is advised to secure the instrument of your choice.

All Bear the Full Knabe Guarantee
Terms of Payment to Suit You.
Your Piano Taken in Exchange.

Knabe Warerooms 5th Ave at 39th St.

You're Helping, of Course
and This Will Help You to Help!
No prepared cereal has the all round conserving value of

Grape-Nuts

Try a package from your grocer and note these facts:

Saves sugar; Saves wheat;
Saves fuel; Saves milk;
Saves labor; Saves time;

and there's not a bit of waste

A Great Food for These Days

IMPORTANT IMPERATIVE SALES
By Order of the Supreme Court of New York
and Executors
At the American Art Galleries
Madison Square South, New York
FREE VIEW BEGINNING TODAY 9 A. M. UNTIL 6 P. M.

The J. Dunbar Wright Collection
RARE RENAISSANCE TAPESTRIES,
FINE OLD CHINESE AND PERSIAN RUGS
CHINESE AND PERSIAN CERAMICS,
ANTIQUE RINGS AND OTHER JEWELRY,
VELVETS AND EMBROIDERIES, COINS,
LARGE COLLECTION OF OLD NETSUKES,
ANTIQUE AND MODERN FURNITURE
and other Valuable Art Property
TO BE SOLD BY DIRECTION OF GIRAUD F. THOMSON, HOWARD K. COOLIDGE AND GEORGE M. THOMSON, EXECUTORS,
ON MONDAY, TUESDAY AND WEDNESDAY AFTERNOONS
NEXT, MARCH 18TH, 19TH AND 20TH, AT 2:30 O'CLOCK
*,*Catalogue mailed on receipt of Fifty Cents.

—ALSO—

The Voron & Chait Collection
A Very Important Gathering of
Antique Chinese Porcelains
INCLUDING FINE SPECIMENS OF
SANG-DE-BOEUF, PEACEBLOOM, "BLACK HAWTHORNE," FAMILLE VERTE, BLUE AND WHITE AND BLANC DE CHINE, TANG AND MING POTTERY, CARVED JADE AND OTHER HARD STONES, CLOISONNE ENAMELS, A NUMBER OF MING LARGE PLANT JARS AND ANTIQUE CHINESE RUGS.
Mostly Purchases from the M. C. D. Borden, Prince Kung, and Other Celebrated Private Collections.
TO BE SOLD BY DIRECTION OF
The Supreme Court of New York
ARTHUR OFNER, Esq., PERMANENT RECEIVER
MESSRS. GILBERT & WESSEL, ATTORNEYS
ON THURSDAY, FRIDAY AND SATURDAY AFTERNOONS
NEXT, MARCH 21ST, 22ND AND 23RD, AT 2:30 O'CLOCK
, Illustrated Catalogue mailed on receipt of One Dollar.

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The Finished Pictures and Studies
LEFT BY THE TALENTED AMERICAN ARTIST, THE LATE
Carroll Beckwith, N. A.
To be Sold by Direction of Mrs. Carroll Beckwith, executrix,
ON WEDNESDAY AND THURSDAY EVENINGS
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MR. THOMAS E. KIRBY
and his assistant, Mr. Otto Bernet, of the
AMERICAN ART ASSOCIATION, Managers
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Who Discovered RICORO?

CIGARS
UNITED

"I know," said the golfer. "The champion of our club discovered Ricoro.

"One day he refused one of my cigars—said his own mild ones were better for his nerves and game.

"I told him his nerves and game looked good to me and that one of his brand might help me.

"After he played a few holes, I asked him for another. I never smoked a mild cigar so full-flavored and fragrant.

"When he told me it was a Ricoro and cost but 7c, I missed a ten-inch putt. I was astounded!"

Sooner or later you'll discover—

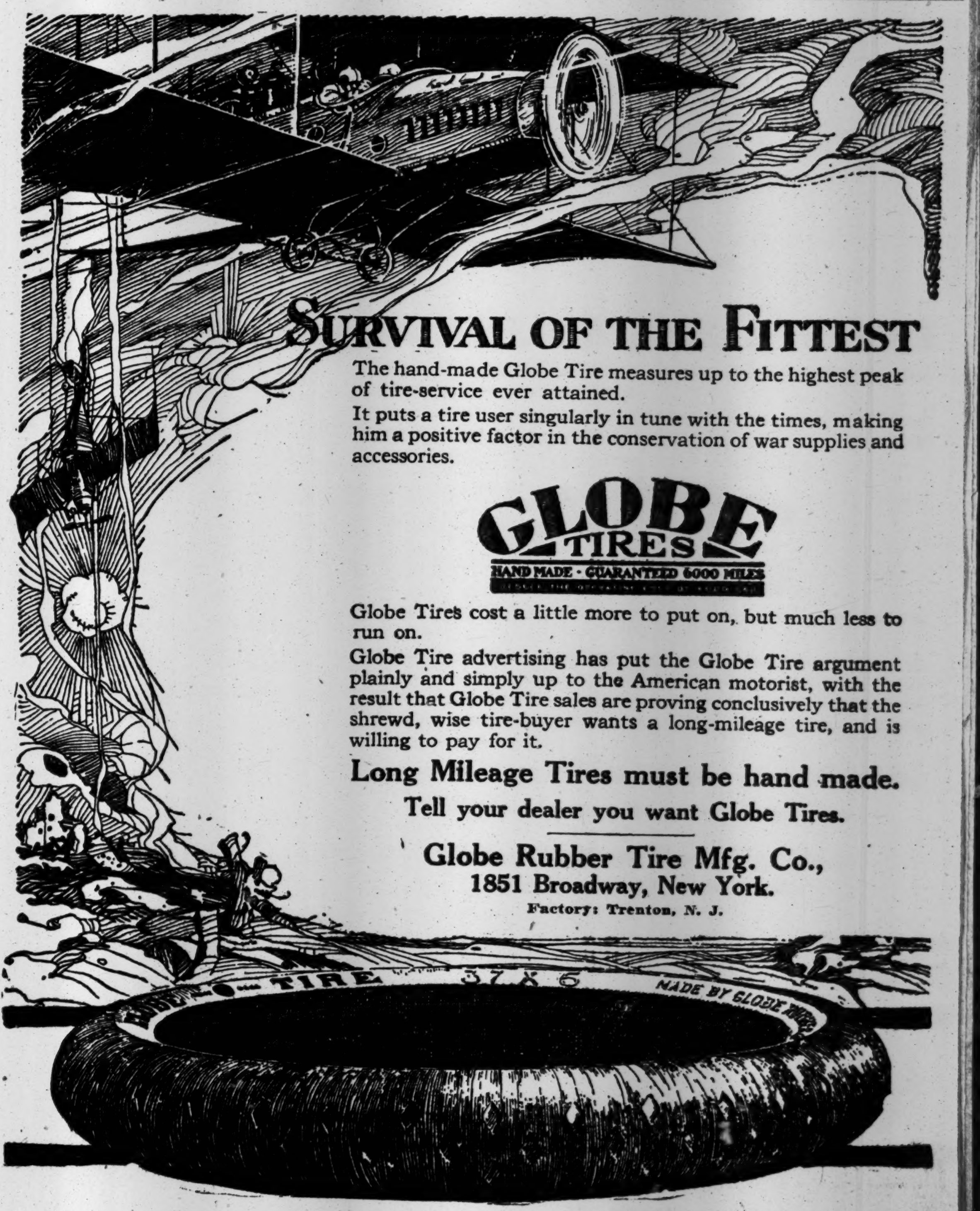
Ricoro
the Self-made Cigar

Panetela size, 7c
Box of 50—$3.50
Imported from Porto Rico

You'll be astounded at the quality of Ricoro. It is a beautifully made cigar of rich tropic fragrance and gentle mildness. The popular prices of Ricoro are made possible because it is *imported duty free*. A dozen sizes and shapes—6c to 2-for-25c.

Sold only in United Cigar Stores.—"Thank you."

UNITED CIGAR STORES



SURVIVAL OF THE FITTEST

The hand-made Globe Tire measures up to the highest peak of tire-service ever attained.

It puts a tire user singularly in tune with the times, making him a positive factor in the conservation of war supplies and accessories.

GLOBE TIRES
HAND MADE · GUARANTEED 6000 MILES

Globe Tires cost a little more to put on, but much less to run on.

Globe Tire advertising has put the Globe Tire argument plainly and simply up to the American motorist, with the result that Globe Tire sales are proving conclusively that the shrewd, wise tire-buyer wants a long-mileage tire, and is willing to pay for it.

Long Mileage Tires must be hand made.

Tell your dealer you want Globe Tires.

Globe Rubber Tire Mfg. Co.,
1851 Broadway, New York.
Factory: Trenton, N. J.

THE Latin American export field for office equipment and supplies.

Somehow, the term "business efficiency" is typically descriptive of America.

One thinks of *American* business when one hears about "business efficiency."

One reason is because we have developed the working tools of business to greater degree than any other nation—typewriters, telephones, cash registers, computing machines.

The business man of Cuba, Jamaica, Central and South America has discovered the value of these modern business appliances. And he knows that he must get them from the United States.

The organization of the United Fruit Company is anxious to co-operate with manufacturers of office equipment and supplies in the building of their export business.

May we serve you—in the planning of representatives' itineraries and with advice concerning the packing and shipping of freight.

Passenger Traffic Department

UNITED FRUIT COMPANY
STEAMSHIP SERVICE
Chicago New Orleans
Boston New York

RESINOL
(Unguentum Resinol)
Trade Mark
Registered U. S. Pat. Office.
Antipruritic and Local Antiphlogistic.
Recommended for Inflammations, Eruptions and Irritations of the Skin.
Prepared only by
Resinol Chemical Co.
BALTIMORE, MD., U. S. A.

Resinol soothes and helps sick skins

Resinol is what you want for your skin-trouble—Resinol to *relieve* the irritation and burning—Resinol to *relieve* the skin ailment. This gentle ointment is so effective that it has been a standard skin treatment, among physicians, for many years. It contains nothing which could irritate the tenderest skin.

All druggists sell Resinol. Trial free. Write Dept. 5-R, Resinol, Baltimore, Md.

"NO MAN'S LAND" BY NIGHT.

A remarkable photograph illustrating trench raiding at night, when shells are sent up to illuminate "No Man's Land," in The Mid-Week Pictorial this week. 24 pages rotogravure. Published by The New York Times Company. On all news stands, 10c—$5.00 a year by mail. Times Square, New York.—Advt.

SMASH BIG WINDOW; GET $3,000 JEWELRY

Motor Cycle Robbers Choose Busiest Neighborhood in the Bronx for Daylight Attack.

SEIZE TRAYS OF DIAMONDS

Wait Half Hour for Clear Coast and for Noise of Elevated Train to Dull Crash of Glass.

Within a stone's throw of 149th Street and Third Avenue, the busiest traffic centre of the Bronx, two men robbed the pawnshop of the Bronx Collateral Office, Inc., at 2,785 Third Avenue, near 147th Street, at 10 o'clock yesterday morning by smashing a plate glass window with a brick and seizing trays containing diamond rings, ear rings and scarf pins worth about $3,000. They got away on a motorcycle.

The clerks had just finished dressing the window with stock from the safe, when the window was broken. Richard Cohen and Andrew Gulden, two of the clerks, ran around the long counter and reached the street in time to see two men on a motorcycle, one in the seat and the other in a basket on the right side, speeding south.

The motorcycle turned west in 146th Street, and at Morris Avenue dashed out of sight in the direction of the Willis Avenue bridge over the Harlem River. Bronx Police Headquarters was notified and soon a description of the men had been flashed to all precincts in the Bronx and Manhattan.

The robbery had apparently been carefully planned. The Third Avenue elevated and the surface cars pass the door and the window was broken just as an elevated train was rumbling past. A few persons were in the vicinity and a street sweeper and a policeman were within half a block.

That the loss was not greater was due to the fact that the man who threw the brick and grabbed two trays of jewels dropped one, the contents of which were recovered. He threw the other tray into the sidecar, and his companion started the machine at full speed.

The motorcycle was noticed by several persons in the vicinity of the pawnshop about half an hour before the robbery. A clerk in the shoe store of M. Rosenstein & Co., one door north of the pawnshop, said he saw the man on the seat of the machine fidgeting with the mechanism.

"I went over and told him what to do to get it started," the clerk said, "but he did not answer me and from what happened later he must have been pretending to be busy."

The clerk thought the cycle was an old model Dayton. This model is generally painted gray, but the one used by the robbers was maroon. The clerks who pursued the machine thought the first two figures on the license were either 45 or 43. They did not make out the rest of the license number.

According to Cohen and Gulden, the man who ran the car was dressed in a reddish mackinaw and had a soft cap pulled over his eyes. The one who committed the robbery wore a dark suit and a brown felt hat. Both were about 25 years of age.

William Roth, a street sweeper, of 769 St. Ann's Avenue, said he saw the motorcycle stop in front of the pawnshop. One of the men left the car, he said, while the other kept the engine running. The men remained in front of the pawnshop about half an hour, the street cleaner said. He was midway down the block when he heard a crash as an elevated train passed, and looking north, saw a man jump into the basket of the motorcycle and a moment later was almost run down as the machine passed him full speed.

Georgia Loses Propeller Blade.

The steamship Georgia of the Bay State Line, plying between Providence and this city, lost a propeller blade early yesterday while inward bound through the west channel north of Ward's Island. The Captain docked at the foot of Wardell Street, Astoria, where the passengers were landed. Later, with the help of tugs, the steamer was taken to Pier 19, North River. R. J. Noble, manager of the line, said the damage would cause only a brief tieup.

$810 FOR 'O. HENRY' LETTER

Collection of Rev. Dr. Oscar Haywood Sold at American Galleries.

The collection of the Rev. Dr. Oscar Haywood, for many years pastor of the Baptist Church of the Covenant in this city, was sold yesterday at the American Art Galleries. The highest price was $810, paid by Arthur Swann, agent, for Catalogue No. 205, an autograph letter by "O. Henry," Sydney W. Porter, twelve pages octavo, written some time toward the end of September, 1905, to Ethel Lloyd Patterson. It was in answer to a second letter by "A Woman," (Miss Patterson,) later called by Porter "Miss Terry." The correspondence was started by Porter's "Personal" in one of the papers on September 10, 1905. In this letter Porter gives an account of himself and his personal appearance. To it Miss Patterson never replied, and it was not till two years later that Porter became acquainted with her name. It is the most important autograph letter of "O. Henry" ever offered at public sale. The price paid is the record for an "O. Henry" letter. Other items sold as follows:

No. 63—Original unpublished holograph manuscript of an autobiographical sketch by "Mark Twain," fourteen pages, octavo, about 1,800 words; A. Swann $540.00
No. 114—"Love Songs of Childhood," by Eugene Field, New York, 1894, with a fine autograph inscription by the author to Dr. Walmsley; A. Swann...105.00
No. 130—Original wash-drawing by Thomas Hardy of Marshall P. Wilder, with pen-and-ink inscription; A. Swann 130.00
No. 303—Autograph letter signed by Former President William H. Taft, two pages, duodecimo, Jan. 17, 1916: "I am quite sure that Mr. Roosevelt has changed his mind as to some of his statements in introduction of my article on the Philippines. On the other hand, I don't think I could autograph some of his articles since"; R. A. Heller....102.50
No. 322—Original pencil sketch of Oscar Wilde, with his autograph inscription, as he appeared in 1878 at Oxford, by an unknown artist; A. Swann.......150.00

The total for the sale was $5,972.

Waffles for Red Cross Benefit.

Waffles will be baked for the benefit of the Red Cross at the Woman's Exchange, 334 Madison Avenue, corner of Forty-third Street, today. They have a special recipe given by Mrs. Russell Sage, who is Honorary Vice President of the Exchange, and the cakes are baked on a waffle iron that is as smooth as glass and over 100 years old, a gift to the Exchange by an old New York housekeeper.

SENATE CORRECTS RAILROAD BILL

Measure Sent Back for Deletion of Limitation of State Taxing Power.

CONFEREES QUICKLY OBEY

Their Report Adopted by Senate, 47 to 8—Now Goes to House for Concurrence.

Special to The New York Times.

WASHINGTON, March 13.—What was characterized as "legislation in the dark" met rebuke in the Senate today when the Railroad Control bill was shorn of an amendment tacked on by the conferees behind closed doors by which the States would be limited in the right to tax railroads.

In eliminating the amendment the Senate availed itself for the first time of a rule adopted last week by which a point of order is sufficient to reject a report on legislation in which conferees have inserted new matter. This rule was adopted on motion of Senator Curtis after the Senate had learned that changes embodying new legislation had been made in the Railroad bill.

The conference report was offered by Senator Smith of South Carolina, Chairman of the Railroad Committee. Senator Frelinghuysen of New Jersey immediately arose to the point of order, citing the fact that the conferees had inserted a proviso that would take away from the States in part their privilege to tax railroads. This right, he said, had been conferred by Congress upon the States, and had been left with them in the bill as it passed both Senate and House.

The provision inserted by the conferees read:

"Provided, That no State or subdivision thereof shall levy, assess or collect an amount of taxes from railroad property within the State or subdivision while under Federal control in excess of the ratio which such taxes derived from railroad property bore to the total taxes of such State or subdivision for the year previous to Federal control."

That provision, Senator Frelinghuysen said, embraced a departure from the existing law. He maintained that the conferees clearly had violated the Curtis rule.

Vice President Marshall sustained the point of order, the ruling carrying rejection of the conference report. The Vice President said he hoped the Senate would appeal from his ruling so a vote might be taken upon it. Senator Smith, Chairman of the Railroad Committee, made the appeal. The Senate, 51 to 23, upheld the ruling.

The report went back to the conferees. It came back late in the day with the objectionable matter eliminated. In the debate that ensued Senators Cummins, Jones of Washington, Johnson, Kenyon, Borah and Smith of Georgia criticised the bill as giving too much authority to the President. Senators Smith and Jones, however, explained that they would vote for the bill because the Administration had urged it as an imperative war measure.

"The bill is wrong in many particulars," said Senator Cummins. "The compensation to the railroads is excessive. The interests of the public are not considered."

Senator Jones called the bill "unfair and unjust." Senator Smith found "much in it that I do not like." Senator Johnson characterized it as "unfair to the people and outrageously generous to the railroads."

The conference report was adopted 47 to 8, Senators Borah, Cummins, Gore, Gronna, Johnson, Kenyon, Norris and Townsend voting in the negative. The bill now goes again to the House for concurrence. It is expected to be in the hands of the President by Friday, Chairman Sims of the Interstate and Foreign Commerce Committee having announced that he would call it up tomorrow for final approval by the House.

CALVIN TOMKINS APPOINTED

Added with M. J. Sanders to Waterway's Advisory Committee.

WASHINGTON, March 13.—The membership of the Railroad Administration's Inland Waterways Advisory Committee was increased from three to five today with the appointment of Calvin Tomkins, former Dock Commissioner of New York and a student of port facilities, and M. J. Sanders of New Orleans, manager of the Leyland Steamship Lines.

Other members of the committee, which is investigating the use of canals and navigable rivers to relieve railway transportation, are Major Gen. W. M. Black, Chief of Engineers; G. A. Tomlinson of Duluth, and Walter S. Dickey of Kansas City.

The committee has been at work ten days and has submitted a preliminary report to Director General McAdoo recommending the increased use of a number of canals to transport coal this Summer. Although it considers inadvisable any extensive improvements to the canals or rivers the building of additional terminal facilities is recommended.

787 NEW ARMY RECRUITS.

Voluntary Enlistments Since April 1 Now Total 388,997.

Special to The New York Times.

WASHINGTON, March 13.—The regular army yesterday obtained 787 recruits, bringing the total up to 388,997 since April 1 last. The showing for New York and neighboring States follows:

	Obtained March 12.	Since April 1.		Obtained March 12.	Since April 1.
New Hamp.	14	1,313	New Jersey	21	9,799
Conn.	13	4,833	New York	121	42,084
Delaware	1	782	Penn.	75	44,414
Maine	..	2,371	Mass.	20	18,822
Maryland	2	3,878	*Vermont	..	626

*Quota not obtained.

Red Blood for Beauty

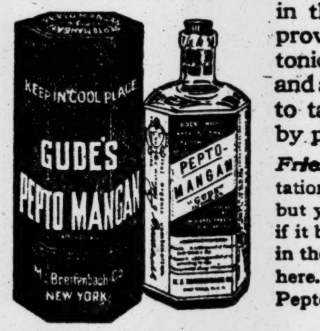
A really beautiful woman is generally a healthy woman. True beauty springs from the blood. Rich, red blood—the fountain of life—reveals itself in a rosy complexion, clear eyes, solid flesh, youthful carriage, sprightly walk, and a charming personality. Red-blooded women make fine wives and mothers.

If you lack red blood Gude's Pepto-Mangan will help you.

Gude's Pepto-Mangan

"The Red Blood Builder"

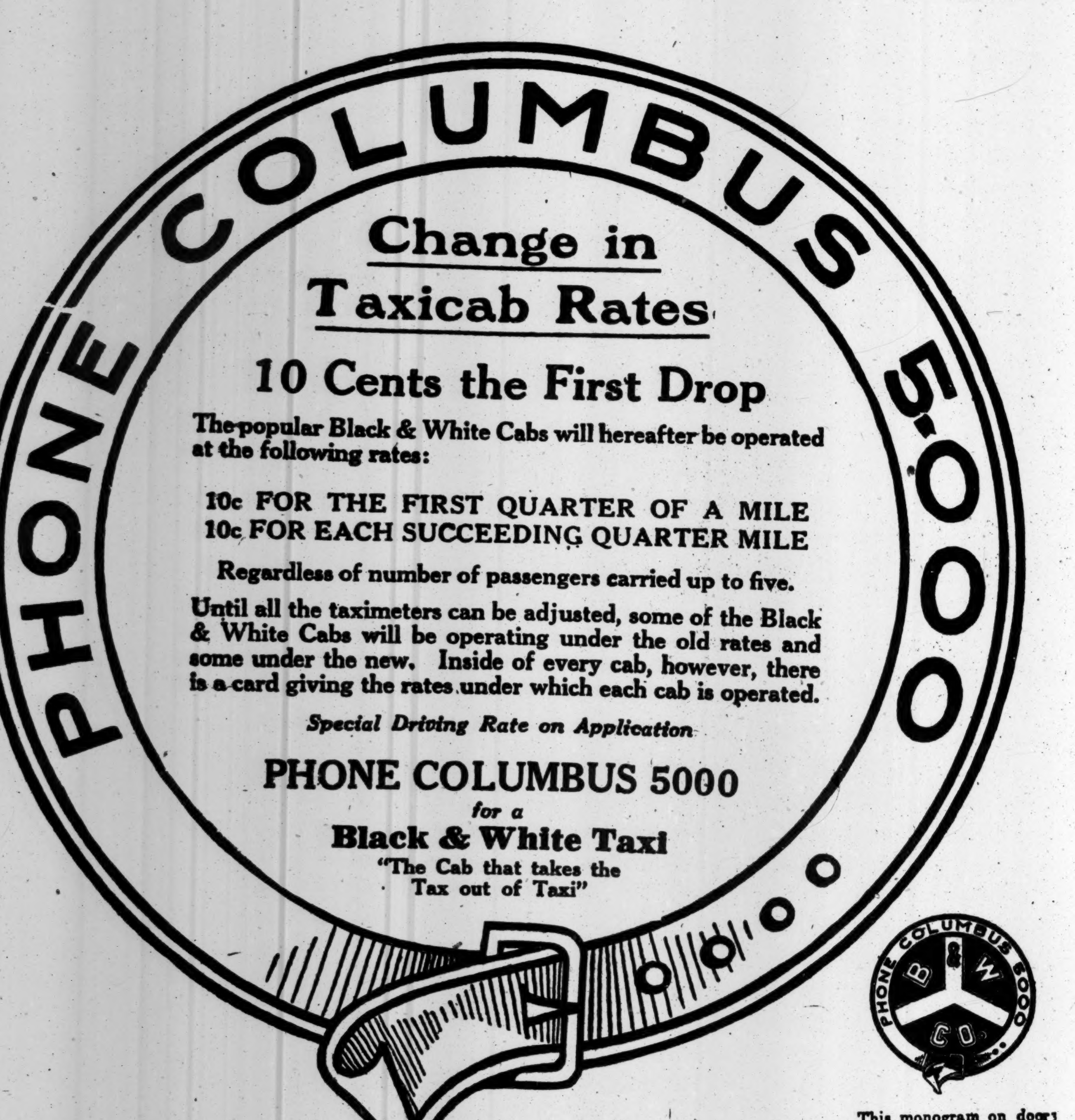
Gude's Pepto-Mangan repairs and increases the number of the little oxygen-carrying boats. It restores deficiencies in the blood, creates strength, improves the color. A splendid general tonic and appetizer, easily digested and assimilated, exceedingly pleasant to taste. Endorsed and prescribed by physicians everywhere.



Study this picture so you will know how genuine Pepto-Mangan looks.

Friendly Warning: There are many imitations of Pepto-Mangan on the market, but you can be sure of getting the genuine if it bears the name "Gude" and is put up in the bottle and sealed package as pictured here. Ask for it by its full name—"Gude's Pepto-Mangan." For sale at all drug stores.

Pepto-Mangan is made only by
M. J. BREITENBACH CO., New York
Manufacturing Chemists



Change in Taxicab Rates

10 Cents the First Drop

The popular Black & White Cabs will hereafter be operated at the following rates:

10c FOR THE FIRST QUARTER OF A MILE
10c FOR EACH SUCCEEDING QUARTER MILE

Regardless of number of passengers carried up to five.

Until all the taximeters can be adjusted, some of the Black & White Cabs will be operating under the old rates and some under the new. Inside of every cab, however, there is a card giving the rates under which each cab is operated.

Special Driving Rate on Application

PHONE COLUMBUS 5000
for a
Black & White Taxi
"The Cab that takes the Tax out of Taxi"

This monogram on doors and on front and back of the cab, identifies the genuine Black & White Taxi.

5% GUARANTEED MORTGAGES

Amount	Appraisal
$3,000	$6,250
3,500	6,500
4,000	7,500
7,000	12,000
10,000	18,500

LAWYERS MORTGAGE CO.
RICHARD M. HURD, President
Capital, Surplus & Pr. $9,000,000
59 Liberty Street, Manhattan
184 Montague Street, Brooklyn

Have you money to burn?
Have you time to burn?
Have you employees to spare?

Of course not. Then this message *will* interest you. Because you do want to save money *and* time; you do want to conserve help—and get *better letters* with it all. You do want to *know* The Ediphone.

THE GENUINE
EDISON DICTATING MACHINE

The Ediphone

BUILT BY EDISON FOR BETTER LETTERS

The Ediphone Dictation System, based upon The Ediphone, does more than just give you "another way" to write your letters. It gives you the one right way, the convenient way, the economical way, the better way.

The Ediphone eliminates shorthand and its delays and high costs and only partial efficiency. It saves the necessity of writing your letters twice, once in shorthand and once on the typewriter. With The Ediphone they are written *once*—on the typewriter.

The Ediphone gives the busy man—and that means any business man—the system for his correspondence that is so logical, so sound, so appreciably efficient *and better* that The Ediphone is now writing more than one million letters a day for American business.

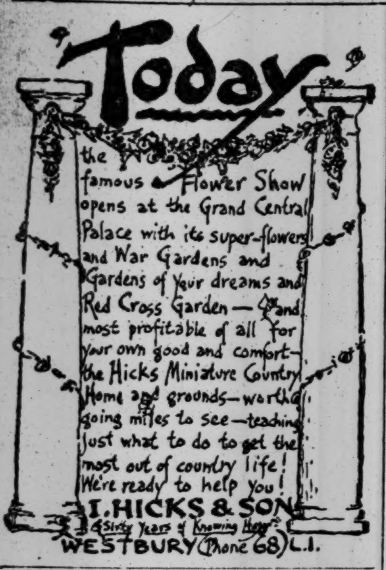
***Call Barnes*—Rector 3598**

Trade Mark
Thomas A. Edison
A PRODUCT OF THE EDISON LABORATORIES

Edwin C. Barnes & Bros.
114 Liberty Street
"Built by Edison—Installed by Barnes"
Newark Office: 207 Market St. Tel. Market 8053.

Ask for Edison's Better Letters Magazine

Barnes Talking


Today the famous Flower Show opens at the Grand Central Palace with its super-flowers and War Gardens and Gardens of your dreams and Red Cross Garden—and most profitable of all for your own good and comfort—the Hicks Miniature Country Home and grounds—worth going miles to see—teaching just what to do to get the most out of country life! We're ready to help you!
I. HICKS & SON
Sixty Years of Knowing How
WESTBURY (Phone 68) L.I.

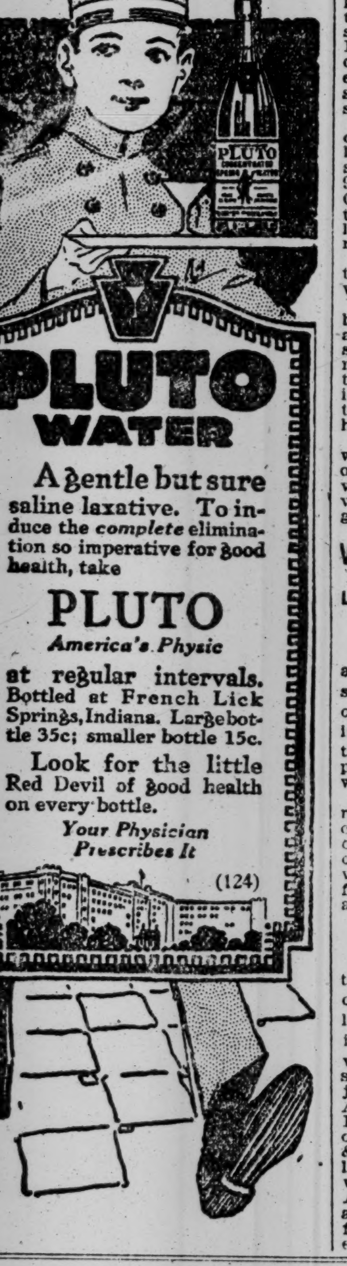
Phones:
N. Y.
Melrose 2282
" 2283

Brooklyn
Bedford 9600
" 9601
" 10350

Freight Transportation

We are equipped to do Local and Long Distance Trucking, and have a fleet of Eight Ton motor trucks that will get anywhere quicker and cheaper than express with one handling. Let us hear from you. We might be the means of Keeping Your Plant Going.

CALLAN BROTHERS, Inc.
Trucking Contractors.
135th St. & Mott Haven Canal.
Storage on Waterfront.


PLUTO WATER

A gentle but sure saline laxative. To induce the *complete* elimination so imperative for good health, take

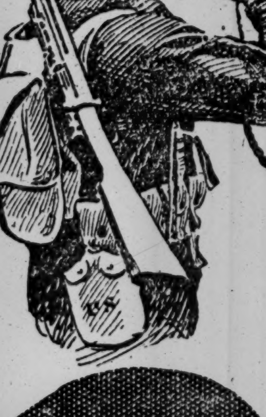
PLUTO
America's Physic

at regular intervals. Bottled at French Lick Springs, Indiana. Large bottle 35c; smaller bottle 15c.

Look for the little Red Devil of good health on every bottle.

Your Physician Prescribes It

(124)



THE CALL TO ACTION

2 IN 1 SHOE POLISHES

LIQUIDS AND PASTES. FOR BLACK, WHITE, TAN, DARK BROWN OR OX-BLOOD SHOES. PRESERVE THE LEATHER.

The F. F. DALLEY CORPORATIONS, LIMITED, BUFFALO, N. Y.

SUFFRAGE DRIVE BEGUN IN SENATE

Smoot Urges Democrats to Join with Republicans and Pass the Amendment.

CALDER CALLS FOR ACTION

Wants Issue Brought from Committee Out on the Floor for Discussion.

Special to The New York Times.

WASHINGTON, March 13.—Republican leaders in the Senate started a drive today for the passage of the Woman Suffrage amendment to the Constitution. Senator Calder of New York urged that the amendment be reported from committee, where it has reposed since the House adopted it more than two months ago. Senator Smoot of Utah said at least three-fourths of the Republican Senators were ready to support the amendment, and urged Democrats to its advocacy.

The Senate, according to leaders who have made a canvass, stands within two votes of the necessary two-thirds to pass the amendment. The opposition comes principally from Southern Democrats. With pressure from Democratic leaders the two votes lacking probably could be mustered.

In his speech Senator Calder said:

"In the 1917 election New York State gave a majority of 102,353 in favor of woman suffrage. It has been erroneously stated that this majority was obtained through the activity of the Socialist Party and pro-German elements in the City of New York. In twenty-eight counties of the State outside of the city, all strongly Republican, the Republican candidate for Attorney General received 250,479 votes, the Democratic candidate 125,219, and the Socialist candidate 32,230, while the suffrage amendment received 203,178. conclusive evidence, I submit, that in the rural sections the Socialist vote was not influential in settling this important question.

"Every one residing in New York City knows that the Socialist Party was not the deciding factor there. There are sixty-two Assembly districts in the city. In the recent election the Democrats carried thirty-four, the Republicans eighteen, and the Socialists ten, but all sixty-two were carried for woman suffrage."

Senator Calder stated that one-third of the women privileged to vote actually registered in the recent Congressional elections in New York, and that 93 per cent. of those registered voted. Of the men, 37 per cent. of those registered went to the polls. So, with a large registration of men, very few more voted, he said, than women.

The Senator spoke of five-sixths of the Republicans of the House having voted for the amendment.

"Woman suffrage has been approved by the Republican National Committee, and the party is committed to it," he said. "It has been argued that women do not want the suffrage. I think the registration and voting of women in New York show that they do want to vote. In every State where women have the suffrage they have used it.

"With the country plunged in war, women have a more pronounced place in our political life than ever before. They will figure conspicuously in the after-war problems. Now is the time to give them the vote."

WON'T SUPPORT SUFFRAGE

Lodge Replies to Request for His Vote for Amendment.

WORCESTER, Mass., March 13.—In a letter to the Woman's Foreign Missionary Society of Quinsigamond Methodist Church in reply to a message asking his support for the Susan B. Anthony amendment, Senator Lodge emphatically declared himself opposed to woman suffrage. His reply reads:

"I have received your letter and have read what you say in favor of the socalld Anthony amendment. As a result of careful study of the problem I am opposed to woman's suffrage, and in view of this fact it will be impossible for me to support a constitutional amendment with this respect."

Wong-Yua-Shi Art Sale Begins.

The sale of the Wong-Yua-Shi collection of Chinese porcelain, bronzes, &c., opened yesterday at the Anderson Galleries, the returns for the afternoon being $3,675. Two imperial green and white porcelain jars went to A. C. Bernstein for $110, and two decorated yellow jars and covers for $105, all Ch'ien-lung. A Ming celadon jardiniere went to A. J. Barclay for $110; a large turquoise vase of the same period went to Tom-Ying & Co. for $77, and two decorated Fu lions, Kang-hsi for $60. A blue and white Kang-hsi temple jar went to F. A. Lawlor for $75 and to the same buyer a small Sung celadon vase and wine pot for $65. The sale will be continued each afternoon this week.

D. TOLMAN LEFT $4,000,000.

"King of Money Lenders" Made No Will, Surrogate Is Told.

An application made to Surrogate Fowler yesterday in the estate of Daniel Tolman, known as "king of the money lenders" until the authorities compelled him to close up his business, shows that he left an estate of $4,000,000 when he died at Montclair, N. J., on Feb. 13 last. Robert J. Edwards, temporary administrator of the estate, stated that the decedent left no will, and asked the Surrogate for an order directing a local bank to honor his checks as temporary administrator. The Surrogate gave the order, but will countersign the checks.

The administrator made an affidavit that Mrs. Katherine C. Tolman, the widow, has declared that she needs $1,500 a month for her personal expenses in order to live in the manner in which she has been accustomed to live, while his son, Elmer E. Tolman, of 508 Aldine Avenue, Chicago, wants $3,000 a month to keep his family as his father permitted him to maintain it. It is estimated that $500 a month will be needed to close up the decedent's business at 56 Pine Street. The estate consists of stocks, bonds, outstanding claims, and other personal property, but very little real estate. The income from the investments is estimated at $150,000 a year.

GETS ARGENTINE SUPPLIES.

France Concludes an Agreement for Extensive Purchases.

BEUNOS AIRES, March 13.—A further extension of commercial relations between Argentina and France is provided for in an arrangement concluded today by the French Minister for the purchase in this country of a large amount of supplies.

These purchases will be in addition to the 2,500,000 tons of wheat which, under the agreement made by the Foreign Office in January, Argentina is to sell to the Entente Allies. As in the former case, Argentina will open a credit in favor of France to cover the transaction.

Miss Woodford Adopts Girl.

Miss Susan C. Woodford, daughter of the late General Stewart L. Woodford, received permission from Surrogate Fowler yesterday to adopt Marie Annie Pearson, 4 years old, whose parents, Mr. and Mrs. James Pearson, Jr., of Pawtucket, R. I., consent to the adoption. Miss Woodford has a city home at 772 Park Avenue, and a country place at Westport, Conn.

COASTER GOES ASHORE.

117 Members of Naval Reserve Taken from Stranded Ship.

From a coastwise steamer which went aground off Easthampton, L. I., early yesterday morning 117 members of the Naval Reserve, two women, and two children were removed yesterday afternoon.

Lifeboats were sent to the ship immediately after she went aground, but returned when they found that she was in no danger. Two Merritt-Chapman tugs attempted to drawn the vessel into deeper water without success in the afternoon. When it was found, however, that the steamer had sprung a leak it was decided to remove the water fro mthe hold before making further attempts to float the ship, and the passengers were taken ashore and later sent to New York City. The ship may be floated today.

FOR COAST AERIAL DEFENSE.

Army Men Chosen to Select Sites Along the Atlantic.

WASHINGTON, March 13.—Active preparations for strengthening the aerial defenses of the Atlantic seaboard were begun today by the War Department with the appointment of an army board to select sites along the Atlantic Coast for aero squadrons and balloon companies.

Major Norman W. Peek of the Signal Corps was named to head a board to meet at Charleston, S. C.; Fort Totten, N. Y., and Boston, Mass. Commanders of the South Atlantic, Middle Atlantic, and North Atlantic coast artillery districts will name an additional officer to sit with the board while it is considering the needs of each district.

Establishment of an army aviation school at Charleston, S. C., has been authorized by the War Department. It will be opened as soon as possible. The plans were approved several days ago.

SUMMONS GENERAL WOOD.

Senate Military Committee to Hear Him on His Return from France.

WASHINGTON, March 13.—The Senate Military Committee today asked the War Department to have Major Gen. Wood appear before it for examination after his return from France.

The committee's request was in line with its announced desire to question all divisional commanders who had visited the fighting lines not only as to conditions found in Europe, but also those in the camps they command at home.

OUR ROLL OF HONOR.
Page of portraits of some of our soldiers who have been killed in battle, in The Mid-Week Pictorial this week. 24 pages rotogravure. Published by The New York Times Company. On all news stands, 10c—$5.00 a year by mail. Times Square, New York.—Advt.

W. L. Douglas was permitted to attend school only for short periods during the Winter months when there were slack spells in the work. Many a morning he was obliged to work so late that it was necessary for him to run all the way to school, a distance of about a mile, and not infrequently he had to pay the penalty for being tardy, through no fault of his own.

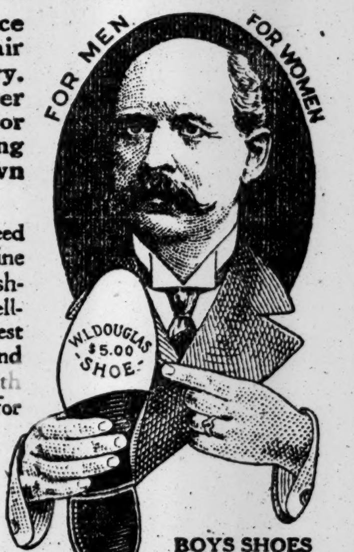
Copyright, W.L.Douglas Shoe Co.

W.L.DOUGLAS
"THE SHOE THAT HOLDS ITS SHAPE"
$3.00 $3.50 $4.00 $4.50 $5.00 $6.00 $7.00 $8.00

W. L. Douglas name and the retail price is stamped on the bottom of every pair of shoes before they leave the factory. The value is guaranteed and the wearer protected against high prices for inferior shoes. You can save money by wearing W. L. Douglas shoes. The best known shoes in the world.

The quality of W.L.Douglas product is guaranteed by more than 40 years experience in making fine shoes. The smart styles are the leaders in the fashion centres of America. They are made in a well-equipped factory at Brockton, Mass., by the highest paid, skilled shoemakers, under the direction and supervision of experienced men, all working with an honest determination to make the best shoes for the price that money can buy.

The retail prices are the same everywhere. They cost no more in San Francisco than they do in New York. They are always worth the price paid for them.



BOYS SHOES
Best in the World
$3.00 & $2.50

Sold by over 9000 shoe dealers and 105 W. L. Douglas stores. If not convenient to call at W. L. Douglas store, ask your local dealer for them. Take no other make. Write for booklet, showing how to order shoes by mail, postage free.

W.L.Douglas President W. L. Douglas Shoe Co., 210 Spark St., Brockton, Mass.

CAUTION—Before you buy be sure W. L. Douglas name and the retail price is stamped on the bottom and the inside top facing. This is your only protection against high prices for inferior shoes.
BEWARE OF FRAUD

W. L. Douglas Stores in Greater New York:
98 Nassau Street.
755 Broadway, cor. 8th St.
847 Broadway, near 14th.
★1352 Broadway, cor. 36th St.
1495 Broadway (Times Sq.)
★ 984 Third Avenue.
★1452 Third Avenue.
★2202 Third Av., cor. 120th St.
★2779 Third Av., bet. 146th & 147th Sts.
347 Eighth Avenue.
★250 West 125th Street.
BROOKLYN
421 Fulton Street, cor. Pearl.
708-710 Broadway, cor. Thornton.
★1367 Broadway, cor. Gates Avenue.
★478 Fifth Avenue, cor. 11th Street.
★859 Manhattan Avenue.
1779 Pitkin Avenue.
JERSEY CITY—18 Newark Avenue.
★HOBOKEN—120 Washington St.
★UNION HILL—276 Bergenline Ave.
★NEWARK—831 Broad Street.
★PATERSON—192 Market Street.
★TRENTON—101 E. State St., cor. Broad

Stores marked with a ★ carry complete lines of W. L. Douglas Shoes for Women.

Great Western Champagne

BRUT SPECIAL
(Absolutely Brut)
SPECIAL RESERVE
(Very Dry)
EXTRA DRY
(Medium)
Only American Champagne ever awarded Gold Medals at Foreign Expositions

Produced by the old French slow method of fermentation in the bottle, taking from six to seven years of time.

Pleasant Valley Wine Co., Rheims, N. Y.

AMERICA'S OLDEST & LARGEST PRODUCERS

Erin go bragh!

On St. Patrick's Day, the Sunday New York American will contain a special 4-page feature section devoted to Ireland and the Irish.

It will abound in pictures, stories, and news of the little Emerald Isle.

Every lover of "the ould sod" will want this special section and read it with delight.

Special Irish Features

Intimate, first-hand pictures and stories.

High-lights of important events happening right now in the "most distressful country" in these most distressful times.

Cartoons and selections of wit and humor from recent copies of Irish newspapers.

News of local Irish Societies.

Don't Miss It!

Spend a sunny hour or two this coming Sunday with this special section. It behooves every Irishman to read about the little green isle and the Irish "news that's goin' 'round."

Don't miss it—and "the top o' the mornin' t'yer on St. Patrick's Day in the mornin'!"

Order from your newsdealer NOW the March 17th issue of the Sunday

CHARACTER QUALITY ENTERPRISE ACCURACY
New York American
AN AMERICAN PAPER FOR THE AMERICAN PEOPLE

Period Furniture
GRAND RAPIDS FURNITURE
4 Post Colonial Beds
Direct from Factory.
Special at $16.50
REGULARLY $25

Solid Mahogany—Height headboard 52". Height footboard 45". Width 3 feet.
DISCONTINUED PATTERNS at 50% of Regular Prices.
Sheraton, Tudor, Adam, Heppelwhite, Colonial, etc., Dining Room Suites, 10 pieces, $145 up; regularly $300 up. Queen Anne, Louis XV., Louis XVI., Sheraton, etc., Bedroom Suites, Mahogany and Walnut, $75 up; reg. $150 up. Complete assortment of Living Room and Uphostered Furniture.
ODD PERIOD PIECES $4 up
CHAIRS, DESKS, TABLES, Etc. *in wide variety.*
Cottage Furniture a Specialty.
Established 1852.
Manufacturers. MANGES BROS.
668 to 672 Sixth Ave., S. E. Cor. 39th St.

Special Table d'Hote Dinner, Served 6 to 9 $1.50
GENUINE OLD FASHIONED BEEFSTEAK DINNER, $1.50
WITH THE JIM-JAM REVUE Featuring EDITH THAYER.
An Elaborate Production, Staged by Edward P. Bower, with Music by Louis Silvers.
Presented Nightly at 7:30 and 11:00 in the Main Restaurant.
Nightly Beginning at 9, "DIXIELAND JAZZ BAND" In the 400 Club Room.
With Loretta McDermott in Dance Imitations of the Original Frisco.
JOAN SAWYER in 'Paradise' MISS ALICE KING Hostess.
REISENWEBER'S COLUMBUS CIRCLE AND 58TH ST. 'Phone 9640 Columbus.

THE SHOW PLACE OF BROADWAY
PEKIN
BROADWAY AT 47TH ST.
NEW YORK'S FINEST DINNER
$1.25 Served 6 to 8:30.
EIGHT GENEROUS COURSES
Each Course Carefully Prepared with the Market's Best Grade Foods
$1.25 Served 6 to 8:30.
ALSO A LA CARTE AND AFTER THEATRE SPECIALTIES.
ALL STAR BEAUTY REVUE AT 7 P. M. AND AFTER THEATRE

STRAND ROOF
B'way at 47th Street
No Admission Charge.
TABLE D'HOTE DINNER DE LUXE 5:30 to 9 P. M. $1.25 Per Cover
A la Carte All Hours—After-Theatre Specialties.
AN ENTIRELY NEW and ELABORATE REVUE—DANCING

QUAINTEST PLACE IN AMERICA
30th Street and Broadway
Janssen wants to see you
EXCELLENT KITCHEN
TABLE D'HOTE AND A LA CARTE
BEAUTIFUL MUSIC. DANCING AFTER 8 UNTIL CLOSING.

Hotel Bretton Hall
Broadway, 85th to 86th St.
Subway Station at 86th St. corner
NEW YORK

Largest and Most Attractive Transient Midtown Hotel
Convenient to All Shops and Theatres.
TRANSIENT RATES
For Either One or Two Persons
Room & Private Bath, $3 to $4 Per Day
Parlor, Bedroom, Bath, $4 to $7.50 Per Day
Special Rates, Week, Season or Year.
RESTAURANT OF HIGHEST STANDARD AT ATTRACTIVE PRICES.

Special Suburban Service
WHEN you intend being in New York over night—Leave your bag in Mendel's Parcel Room, Grand Central Station, and say: "For the Hotel Ansonia"—
THEN Telephone Columbus 3320 (Hotel Ansonia), ask for Suburban Service; this gives you immediate attention.
WHEN you reach the hotel there is no delay—your room is ready—your clothes waiting for you.
WHEN you leave next morning we return bag to the Grand Central to be called for on your way home. No charge for checking. No charge for messenger. A great convenience without extra cost.
ROOM AND BATH:
1 Person, $2.50 up.
2 Persons, $4.50 up.
HOTEL ANSONIA
B'way at 73rd St.
Six Minutes from Grand Central
WRITE FOR BOOKLET.

Hotel THERESA
7th Ave., 124th to 125th Sts.
One block from "L" & Subway Sta. Surface cars and bus line to all points at door.
A Refined Family and Transient Fireproof Hotel.
ALL OUTSIDE ROOMS. ATTRACTIVE ACCOMMODATIONS AT MODERATE RATES. Dining Room on twelfth floor. Overlooking the Palisades. Excellent cuisine. Perfect service.
Breakfast, 50c; Lunch, 60c; Dinner, $1.
R.P.Leube,Mgr. Tel. 7600 Morn.

HOTEL Schuyler Arms
305 West 98th St., Near B'way.
Two Minutes from Subway Express Station, One-half Block from 'Bus.
TELEPHONE RIVERSIDE 6100.
Newly furnished suites of from 2 to 5 rooms and bath, with or without kitchens, from
$60 TO $150 MONTHLY
depending upon the location and size of apartments.
Attractive restaurant. Table d'hote and a la carte. Best of food at one-half usual charge. Hotel service complete and equal to service of best hotels. Schuyler Arms is situated between Riverside Drive and West End Avenue, affording immediate access to Riverside and Central Parks.

No Music No Cabaret No Dancing
No Hat Checking
Try BREAKFAST Here
LUSSIER
RESTAURANT
147-149-151 West 43rd Street
One Door East of Broadway
Seating Capacity 600
SPECIAL PLATE LUNCH .45
Served 11 A. M. to 2 P. M.
Good Food Good Service
Good Value

A NEW APARTMENT HOTEL
Newly and unusually furnished and decorated; complete hotel service; two and three rooms and bath; 9 to 14 windows, with unobstructed views, three exposures to each suite. Rates $80 monthly and up per suite of two rooms and bath; also weekly, $20 per suite and up. Restaurant a la carte. Breakfast and dinner, $9 weekly (both optional). The comforts of home with every city advantage.
Hotel Nobleton, 126 W. 73d St.
CHARLES MORTON BELLAK, Mgr. Dir.
Block from subway express & elevated sta.
All cars and bus lines.

HOTEL ANSONIA
Turkish Baths
The most sumptuous Turkish baths in the world—and the most enchanting! All the refinements of luxury in accommodations, equipment and attendants. Exclusively for Ladies $1.25.
Hours 9 A. M. to 9 P. M. Sundays 9 A. M. to 2 P. M.
73 St.—B'way—74 St.

Hotel La Salle
30 EAST SIXTIETH STREET
M. E. SNIFFEN, Proprietor (also of Millbrook Inn).
Furnished Suites by Season or Transiently. Yearly leases, furnished or unfurnished. Rates upon application.

MURRAY'S
42d St., Just West of Broadway.
Beautiful Roman Gardens.
Exquisite music; revolving dance floor. Old Dominion Beefsteak Dinner, $1.50. Luncheon, 70c; Table d'Hote Dinner, $1.50. Service a la Carte.
PATRICK V. KYNE, Manager.

SAVOY 455 COLUMBUS AVE., BOSTON, MASS. EUROPEAN PLAN.
Savoy Co., Inc., Lessees.
Single Rooms, $1 per day. Large rooms, some with parlor, for 2 persons, $1 each person. First-class restaurant, moderate prices. Centrally located.
Wm. O. Morin, Mgr. Tel. Back Bay 8043.

HOTEL BRISTOL
129-135 West 48th St.
NEW YORK'S NEWEST HOTEL.
European and American Plan.
T. ELLIOTT TOLSON.

Lüchow's
14th Street, near Fourth Ave.

The average number of men and women who purchase the daily and Sunday editions of The New York Times is 357,225. A circulation of this extent is unusual among newspapers, but so great a circulation among the intelligent and discriminating is unprecedented.

MOVIE LOCAL COLOR IN 'THE SQUAB FARM'

A Pure Love Comes Into the Variegated Life of the General Director.

ONE OF THE HATTON PLAYS

Clever Lines and Garish Character Sketches Enliven a Very Crude Drama.

THE SQUAB FARM, a comedy, by Frederic and Fanny Hatton. At the Bijou.

Bruce Sanford	Lowell Sherman
Jack Logan	William L. Gibson
Gus (Gloom) Johnson	Harry Davenport
Harry Fox	Charles M. Seay
Jed Burns	Bert Angeles
"Pinkie" Florsheim	Fred Kaufman
Eddie James	Alfred Dayton
Duke Kenyon	Raymond Bloomer
Randolph Travers	G. Oliver Smith
Dixie De Vere	Julia Bruns
Mary Martin	Vivian Rushmore
Clea de Montigmy	Ann Austin
"Pop Tracy"	Susanne Willa
Babetta La Mar	Florence Doyle
Rea St. John	Dorothy Klewer
Peggy Rogers	Marie Centlivre
Gladys Sinclair	Tallulah Bankhead
Hortense Hogan	Helen Barnes
Jane Sanford	Jeannette Horton
Virginia Leslie	Alma Tell

Little by little the Hatton formula is disclosing itself. Or perhaps one should say that it is disclosing itself many by many, for no single playwright has ever been more persistently rapid-fire, and they are double barreled. Clever lines there are always, and local character comedy that is quite freshly diverting. If wit and color are slapped on rather thick, and the taste of it all is prevailingly bad, that does not much disturb one, so long as one is moved to laughter. But more than this goes to the making of these plays. There is generally a story, and sometimes an attempt at drama. Now, when it comes to these deeper aspects of living, defective taste and garishness in coloring are rather serious blemishes.

So the Hatton horoscope may be cast somewhat as follows: If the mainstay of a piece is character comedy the result is success on the order of "The Great Lover" and "Lombardi, Ltd.," but if the play purports to heighten and kindle disaster ensues. "The Indestructible Wife" eventuated in conjugal sentiment and preparedness as to baby clothes, and she was herself reduced to rags and tatters in a bare fortnight.

"The Suqab Farm" occupies middle ground. The scenes are in a moving picture studio in Southern California, and the alleged atmosphere is very vividly suggested. The General Director, who is the rooster of this farmyard, is surrounded by a flock of barnyard fowl, very amusingly diversified in plumage. If any feminine vice escapes the lash of satire it will scarcely be missed.

The audience seemed to prefer the squab, played by Helen Barnes, who deposed that her husbanad and her young man were in town the same week, "and the boobs actually like each other." In the next act the happy couple were reported as on the road together selling shoes, at which humble task "they make a noise as if they were auctioning off the Brooklyn Bridge." So the lady took on the leading man of the studio, adding a third string to her beaux, and went on stringing him as successfully as the two shoe salesmen. This squab was, however, a sort of hen pheasant, as Rostand would say. For the most part the flock of chickens was true to the General Director—which is, of course, high morality in the barnyard.

But modest virtue somehow strayed in on this haunt of polygamy. It was a virtue so very modest that it refused to be revealed in the costume of fig leaves which was necessary to the filming of the Garden of Eden. Eve positively refused to appear before the camera (and before last night's audience) in the robes et manteaux, which the great mother of us all believed the acme of modishness. And both the general director and the business manager believed it.

Moreover, they were both so deeply stirred by Eve's preference for ampler modistery that they became forthwith moral men, whose one aim was to spend their lives and their incomes in the task of suitably arraying her. That was not all. Once pals of the polygamous farm, they now became deeply incensed and made the great emotional scenes of the second and third acts out of their jealous hatred of each other. It was here that this Hatton play went to pieces.

The minor movie people had mainly good parts and played them very amusingly. Harry Davenport as "Gloom" Johnson gave a characterization worthy of a far higher type of play. Susanne Willa played the one credibly (and very ungrammatically) virtuous lady in the piece with considerable spirit. As the leading man Raymond Bloomer was a highly diverting variation of actorial complacency, futility and arrogance.

Alma Tell played the super-virtuous Eve. Lowell Sherman lavished a sympathetic personality and a sound comedy method on the reforming General Director.

The success of the piece will depend upon whether the public is more cheered by its character comedy or depressed by its lapses into drama. But, as has been remarked on other occasions, prophecy has no part in reporting. The probabilities are that it will be a fair day tomorrow if it does not rain. But it may be only cloudy.

LUNA PARK MOUNTAIN BURNS

Many Firemen Called to Fight $200 Blaze at Coney Island.

Fire in Luna Park at Coney Island yesterday destroyed a mountain range that had been torn down preparatory to the re-opening in the Spring. Although the camouflage caused a big blaze that attracted thousands, four engine companies and a rainstorm prevented the fire from spreading to other parts of the park.

All the city apparatus in Coney Island, under command of Battalion Chief William Rogers, and the fire squads of Luna Park, Steeplechase and other amusement places and the reserves from the Coney Island police station worked on the fire. Officials of the Luna Amusement Company said their loss would not be more than $200.

Harold Bauer Plays to Big Audience.

Harold Bauer had an audience as large as Aeolian Hall could hold at his matinée recital yesterday, a reappearance properly welcomed as it deserved, for Mr. Bauer has been heard infrequently of late. The Paris pianist is to play soon again in a joint concert with Pablo Casals. His program yesterday included Weber's sonata in A flat, a work apart from the conventional répertory, and Schumann's "Faschingsschwank," awkwardly named, in which the pianist sought lines of beauty such as a sculptor unveils in marble, German music, yet suggesting no remotest thought of war. There were also a prelude, fugue and variations of Cesar Franck, a ballade and intermezzo of Brahms, the "Cathedrale" and "Collines d'Anacapri" of Debussy, and the "Paganini Etude" of Liszt.

Lady Aberdeen to Speak at Palace.

"My Lady's Garden Party" will be presented for the benefit of the Fund for Child-Saving Work in Wartime as one of the acts at the Palace Theatre next week, and, following the act each day Lady Aberdeen will address the audience concerning the purposes of the fund and lead in the singing of a patriotic song. The scene of the act will be in "Lady Marmaduke's Garden" in Ireland, and Scotch pipers, Slav singers, Polish dancers and Scotch lassies will take part in it.

Printers' Apprentice Pupils Dance.

The students of the School for Printers' Apprentices of New York held their fourth annual ball last night at Palm Garden. This school is the largest for printing in America, and is the only school that is supported directly by an association of employers and employes. On the Board of Directors are representatives of Typographical Union No. 6, of the Employing Printers' Section and of the Hudson Guild. The school has eighty-six of its students now serving with the colors, and this number of stars, forming a service flag, made an effective cover to the souvenir program.

'ST. ELIZABETH' SUNG AGAIN.

Thomas Chalmers the Baritone Hero in Place of Clarence Whitehill.

Liszt's "St. Elizabeth" as an opera in English, beautified by fine singing from a cast mainly of native stars and by some of the most artistic pictures produced by the new stagecraft now emphasized at the Metropolitan, was performed last evening for the fifth time this season before an audience that filled the opera house, an assembly including many non-theatregoers, attracted by the famous oratorio here shown as a miracle play. The miracle of flowers and other episodes in the life of the Hungarian saint were again followed with earnest attention, in strange contrast to the usual behavior of an opera crowd.

With Florence Easton in the title rôle there were several changes of cast, Thomas Chalmers appearing as the baritone hero in place of Clarence Whitehill, recently indisposed, and Louis d'Angelo instead of Leonard as the Seneschal. Matzenauer, Schlegel, Ruysdael, and others sang and Arthur Bodanzky conducted.

PLEA FOR BELGIAN SOLDIERS

Men in Trenches Need Comforts, Says Senator La Fontaine.

Senator Henri La Fontaine of Belgium, President of the American Committee which is seeking to raise $100,000 to provide comforts for men in the trenches in Belgium, made the following statement yesterday:

"Today our fund reached a total of $10,000. The fund of $100,000 we wish to raise is to provide ordinary comforts for the year for Belgian soldiers in the trenches, who are not provided for by any fund for Belgian relief. These men have been getting only 10 cents a day and have been in the most difficult part of the western front since almost the very beginning of the war."

TO TEACH SOLDIERS TO PLAY

Class of 150 Will Be Trained at Princeton.

A class of 150 men, the forerunners of an army of 1,000 or more workers required to man 546 social centres which General Petain has ordered constructed along the French fighting lines, will begin a week of intensive training at Princeton University March 21.

To teach war-worn poilus "how to play again" is the task to be undertaken by those workers, according to an announcement here yesterday by the National War Work Council of the Young Men's Christian Association. This organization began the recruiting of the workers at the request of General Petain and Premier Clemenceau.

MRS. DE SAULLES IN JAPAN.

Accompanied by Her Son, She Has Taken a Villa Near Tokio.

Mrs. Blanca De Saulles has announced in a letter to a friend in Brooklyn that she has settled in Japan and will remain there until the notoriety attached to her, especially since her trial for shooting and killing her husband, John L. De Saulles, has subsided. She is now occupying a villa a few miles from Tokio.

Her son, John L. De Saulles, Jr., is now with her. While on her way to the Orient, Mrs. De Saulles made a stay in San Francisco long enough to have her lawyers prepare the necessary documents in her action to obtain the sole legal right to her son's custody. She was recently successful in this action.

Police Band's Three Concerts.

The Police Band will give a series of three concerts at the Madison Square Garden, beginning tomorrow evening. On Saturday and Sunday evenings the soloist with the band will be Miss Sara Storm Cromer, who has sung with the Marine Band in Washington.

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AN ECONOMICAL way to reach *all* of your possible customers in one medium is by using the NEW YORK CITY TELEPHONE BOOK.

Everyone looks in the telephone books. They are consulted more than 2,500,000 times a day in New York City alone. Each page is consulted, on an average, 2600 times daily.

This fact alone makes your telephone directory *an excellent advertising medium*.

Then consider the *number* of books in service. The May issue will have a circulation of ONE MILLION COPIES delivered by hand to all telephone subscribers in Greater New York and 80 suburban towns and cities. 750,000 of these books will be on duty day and night in New York City for five months. 250,000 will be on duty in suburban districts for one year.

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Every Thrift Stamp you buy helps America win the war.

AMERICA'S FOREMOST THEATRES AND HITS UNDER THE DIRECTION OF SAM S. & LEE SHUBERT, INC.

WINTER GARDEN Evgs. 8. Mats. Today, Sat. & Tues., 2. In deference to women and children, no smoking at matinees; permitted at night. AL JOLSON in "SINBAD" Sunday Night Concerts JOLSON AND A BIG HOLIDAY BILL.

BIJOU 45th St., W. of B'way. Evenings 8:15. Matinees Wed. and Sat., 2:15. THE SQUAB FARM —By— Frederic and Fanny Hatton.

44TH ST. Thea., W. of B'way. Evs. 8. Matinees Wed. & Sat., 2. 7TH MONTH IN NEW YORK Lee & J. J. Shubert's Model Musical Production MAYTIME Charles Purcell, Peggy Wood & Wm. Norris.

44th ST. THEATRE W. of B'way ROOF THEATRE Evs. 8:15. Next Matinee Sat., 2:15. Last Week Here. Next Week Broadhurst Thea. "Light, Frothy and Frolicsome."—Alan Dale, American. "FOLLOW THE GIRL" 44TH STREET ROOF, BEG'G MON., MAR. 18 Seats Today A PAIR OF PETTICOATS Comedy by Cyril Harcourt

39TH ST. THEA., near B'way. Evgs. 8:15. Mats. Wed. & Sat., 2:15. WM. HODGE in His Best Comedy, A CURE FOR CURABLES

LAST 28 TIMES to See the Most Distinguished Cast of Years. WHY MARRY? By Jesse Lynch Williams. NAT C. GOODWIN EDMUND BREESE SHELLEY HULL ERNEST LAWFORD BEATRICE BECKLEY LOTUS ROBB AND OTHERS ASTOR 45th & B'way. Evenings at 8:15. Mats. Wed. (Pop. Prices), Sat., 2:15.

The Great Musical Hit THE LOVE MILL POPULAR MATINEE TODAY 48TH ST. THEA., near B'way. Evgs. 8:15. Matinees Today & Sat., 2:15.

CORT 48th St., E. of B'way. Evgs. at 8:20. Mats. Sat. & Wed., at 2:20. FLO-FLO THE SEASON'S SENSATIONAL HIT

JULIUS CAESAR CORT THEATRE SPECIAL MATS. Tom'w Aft. 3:30. Sat. Morn., 10:30. with Tyrone Power, Walter Hampden, Cyril Keightley, Howard Kyle and Alma Kruger.

Wm. A. Brady's PLAYHOUSE W. 48 St. Eves. 8:20. Mats. Wed.&Sat., 2:20. THE LITTLE TEACHER By Harry James Smith, with MARY RYAN Greatest Comedy-Drama Since "The Music Master."

BROADHURST 44th St., West of B'way. Mats. Today & Sat., 2:20. POPULAR MATINEE TODAY LAST 5 TIMES Emily Stevens in THE MADONNA of the FUTURE By ALAN DALE Monday, Mar. 18, "FOLLOW THE GIRL"

ARTHUR HOPKINS Presents Nazimova in "The Wild Duck" By HENRIK IBSEN PLYMOUTH 45 St., W. of B'way. Evs. 8:10 Mats. Sat. & Wed., 2:10.

Maxine Elliott's 39th, nr. B'way. Evs. 8:30. Mats. Wed. & Sat., 2:30. EYES of YOUTH With JANE GREY and Original Cast.

Comedy, W. 41. Evs. 8:45. Mats. Today & Sat. 2 WEEKS ONLY. MARY SHAW & WASHINGTON SQ. PLAYERS MRS. WARREN'S PROFESSION BY G. BERNARD SHAW. One of the most striking characterizations of our present-day stage.—*Eve. Sun.*

44th, W. of B'way. SHUBERT Theatre, Evs. 8:15. Mats. Wed. & Sat., 2:15. LIONEL BARRYMORE in "A GALLI-CURCI TRIUMPH."—Mail. THE COPPERHEAD

CASINO Broadway & 39th St. Eves. 8:15. Matinees Wed. and Sat., 2:15. SMARTEST OF MUSICAL COMEDIES OH, BOY! Prices 50c, 75c, $1, $1.50, $2. POPULAR MAT. WED. REG. MAT. SAT.

The Stuart Walker Co., in TARKINGTON'S Classic of Youth and Laughter 17 SEVENTEEN The "Oh-You-Mustn't-Miss-It" Comedy. BOOTH 45 St., W. of B'way. Evs. 8:30. Mats. Wed. & Sat., 2:30.

PRINCESS 39th St., nr. B'way. Eves. 8:20. Mats. Wed. & Sat., 2:20. "A Musical Comedy Masterpiece." OH, LADY! LADY!!

LYRIC 42d, W. of B'way. Beg. Mon., Mar. 18 One week only. Mats. Wed. & Sat. Blanche Bates and Holbrook Blinn in a new Thrilling War Play "GETTING TOGETHER" And Notable Cast of 100 Players Auspices U. S., British and Canadian Govts. Seats Now On Sale. No War Tax.

MOROSCO 45th St., W. of B'way. Evs. 8:20. Mats. Sat. & Wed., 2:20. OLIVER MOROSCO'S LAUGHING SENSATION LOMBARDI, Ltd. with LEO CARRILLO BIGGEST HIT IN NEW YORK.

LONGACRE W. 48th St. Tel. Bryant 23. Mats. Sat. & Wed. (Pop.) 2:30. YES OR NO THE HUMAN COMEDY DRAMA.

STANDARD B'way & 90 St. Eves. 25c to $1 ALEXANDRA CARLISLE Mat. Today, 25c & 50c. "The Country Cousin." Next Week........"THE BOOMERANG."

LOEW'S 7th Av. at 125th. Eves. 25c to $1. MAUDE FULTON Mat. Today, 25c & 50c. In "THE BRAT." Next Week........"THE GIPSY TRAIL."

OH LOOK! EVES. 8:20. WITH HARRY FOX Mats. Wed. (Pop.) & Sat., 2:30 VANDERBILT West 48th Street Phone Bryant 760

SKY FIGHTERS A thrilling French Official Exhibition, 130 Paintings, by Lieut. Farre, of famous air battles in France. Capt. Guynemer's great battle plane, etc., etc. Daily, including Sunday, 10 to 10, admission 50c, The Anderson Galleries, Park Av. & 59th St.

Paintings Ancient and Modern At the Galleries of Scott & Fowles 590 Fifth Avenue Between 47th and 48th Streets.

NEW YORK'S LEADING THEATRES.

NEW AMSTERDAM W. 42 St. Evs. 8:10. Mats. Sat. & Wed. 2:10. GREATEST MUSICAL SHOW ON EARTH THE COHAN REVUE 1918 —ALL THE HITS IN ONE—

ZIEGFELD NEW MIDNIGHT FROLIC TONIGHT 11:30. COCOANUT GROVE New Amsterdam Roof, West 42d St.

EMPIRE B'way, 40th St. Eves. at 8:15. Matinees Sat. & Wed., 2:15. SMARTEST AND BEST ACTED COMEDY OF THE YEAR. ETHEL BARRYMORE The Off Chance

GEO. M. COHAN Thea., B'way, 43 St. Evs. 8:30. Mats. Sat. & Wed., 2:30. TOOT-TOOT! "TOOT-TOOT wins."—Times. New Musical Comedy based on Capt. Rupert Hughes' Merry Farce, "Excuse Me." DON'T MISS "THE LAST LONG MILE"

GAIETY B'way & 46th St. Evenings at 8:20. Mats. Sat. & Wed. (Pop.), 2:20. "Laughing Hit of the Spring"—Globe. SICK-A-BED Biggest LAUGH Maker in Town

HUDSON West 44 St., n'r B'way. Evs. 8:30. Mats. Sat. & Wed. (Pop.), 2:30. Arnold DALY in "THE MASTER"

CRITERION B'way, 44 St. TONIGHT 8:15. Mats. Sat. & Wed. (Pop.), 2:20. Laurette Taylor in a new comedy by J. Hartley Manners "HAPPINESS"

LIBERTY W. 42d St. Eves. 8:20. Mats. Sat. & Wed., 2:20. PRICES 50c to $2 GOING UP The Talk of the Town The Aviation Musical Comedy Sensation.

FULTON West 46th St. Eves. at 8:20. Mats. Sat. & Wed. (Pop.), 2:20. ROCK and WHITE in "LET'S GO," AN ORIGINAL REVUE

HARRIS W. 42 St. Evs. 8:20 Mats. Sat. and Wed., 2:20. BRANDON TYNAN in "SUCCESS"

BELASCO West 44th St. Evenings 8:30. Mats. Today & Sat., 2:30. MATINEE TODAY AT 2:30. DAVID BELASCO Presents POLLY WITH A PAST

ELTINGE W. 42d St. Tonight 8:30. Mats. Sat. & Wed., 2:30. POP. PRICE MATS. WED. BUSINESS BEFORE PLEASURE With Barney Bernard & Alexander Carr.

COHAN & HARRIS W. 42 St. Eves. 8:20. Mats. Sat. & Wed., 2:20. FUNNIEST AMERICAN COMEDY OF RECENT YEARS A Tailor-Made Man with GRANT MITCHELL

LYCEUM W. 45 St., nr. B'way. Evs. 8:30. Mats. Today & Sat., 2:30. MATINEE TODAY AT 2:30. DAVID BELASCO Presents TIGER ROSE

REPUBLIC W. 42 St. Tonight 8:30. Mats. Sat. & Wed. 2:30 Pop. Price Mats. Wed. PARLOR BEDROOM and BATH with Florence Moore and John Cumberland

PARK Thea., Columbus Circle. Evs. 8:20. Matinees Wed. and Sat., 2:20. MILITARY-NAVAL MELODRAMA 7 DAYS LEAVE PRICES 25c, 50c, 75c, $1, $1.50

FRED STONE "JACK O' LANTERN" GLOBE Mats. Sat. and Wed.

IRVING PLACE IRVING PLACE AND 15TH STREET. Daily, 8:15. Sat. Mat., 2:15. "Der Frauenfresser" Famous Viennese Operetta by Edm. Eysler.

B. F. KEITH'S PALACE B'WAY & 47TH ST. Daily Mats. 25c-$1. EVA TANGUAY "Submarine F 7," Gus Edwards' Revue, Catherine Haywood, Alice Els, Frank Fay, and Three Dooleys.

B. F. KEITH'S RIVERSIDE B'WAY & 96 ST. GRACE LA RUE BESSIE CLAYTON HOBART BOSWORTH DOOLEY & SALES

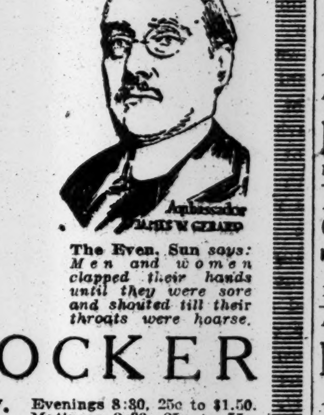
YORKVILLE THEA., 86 St., n'r Lex. Av. Evg. 8:15. Sat. Mat., 2:15. ADOLF PHILIPP'S Oh, Emilie!

COLUMBIA B'way & 47th. Twice Daily 2:15 & 8:15. Popular Prices. Fred Irwin's MAJESTICS.

"THE MUMMERS" of The Mackenzie School present "The Private Secretary" at Hotel Plaza. Tickets may be obtained there for $1.50. DANCING. Proceeds to War Relief.

MOTION PICTURES.

THE AUTHORIZED PHOTOPLAY OF AMBASSADOR GERARD'S MY FOUR YEARS IN GERMANY IS NOW SHOWING TWICE DAILY AT THE KNICKERBOCKER THEATRE, 38th St. & B'way. Directed by WILLIAM NIGH. Seats selling 8 weeks in advance.



The Even. Sun says: Men and women clapped their hands until they were sore and shouted till their throats were hoarse.

Evenings 8:30, 25c to $1.50. Mats. 2:30, 25c to $1. The Symphony Orchestra, with a special Musical Program by Meyer Bros.

LYRIC THEATRE, 42d ST., West of B'WAY EVENINGS at 8:30 25c to $1.00 MATINEE TODAY 2:30 WILLIAM FOX Presents R. A. WALSH'S DRAMA WOMAN AND THE LAW LAST THREE TIMES THE GREATEST WOMAN'S PICTURE EVER STAGED.

"Spring Is Here" Sixth International FLOWER SHOW AMERICA'S GREATEST SHOW RED CROSS GARDENS and Other Features Opens Today at 2 P. M. GRAND CENTRAL PALACE March 14th to 21st Incl. Admission 50c

CARNEGIE HALL—Wed. Night, Mar. 20 HELEN MOLLER AND HER PUPILS IN GREEK DANCE-PANTOMIME CREATIONS, Accompanied by THE ORCHESTRAL SOCIETY OF N. Y. MAX JACOBS, Conductor. Prices from 50c to $2.00, at Box Office and Agencies.

SYMPHONY SOCIETY OF NEW YORK WALTER DAMROSCH, Cond'r. FAREWELL CONCERTS Carnegie Hall, Sat. Eve., Mar. 16, 8:15 Aeolian Hall, Sun. Aft., Mar. 17, at 3. Soloist—JOSEF HOFMANN Tickets at Room 1202, Aeolian Building, and Box Offices. Geo. Engles, Mgr.

"CHEER UP!" AT THE HIPPODROME MAT. TODAY BEST SEATS EVES. AT 8:15. $1.00 "Joytown," "Melody-Land," 100 Novelties & HOUDINI

Tomorrow, FRIDAY, MARCH 15, 3 P. M. An Afternoon in New Russia LOUISE BRYANT (Mrs. John Reed), "My Experience in Russia." VLADIMIR RESNIKOFF, (Baritone.) MME. SOKOLSKY-FRIED, (Pianist.) PEOPLE'S HOUSE AUDITORIUM, 7 E. 15th St. Admission Fifty Cents.

NATIONAL ACADEMY OF DESIGN 93D ANNUAL EXHIBITION NOW OPEN. PAINTINGS & SCULPTURE. 215 WEST 57TH ST. 10 A.M. to 6 P.M. & 8 to 10 P.M. incl. Sunday Afternoon.

BOOTH 45th St. W. of B'way. TODAY Promptly at 2:30 STUART WALKER'S Production of THE BOOK OF JOB

MANHATTAN Op. Ho., 34th, W. of B'way. Eves. 8:15. Last Mat. Sat. LAST WEEK COLOSSAL GARDEN OF ALLAH AMAZING SPECTACLE Prices 25c-$1

VIEUX COLOMBIER 65 W. 35th. Gr'ley 1528 Matinee Today 2:30, "La Petite Marquise"; "L'Amour Medecin." Eve. 8:30, 'La Traverse'; 'Poil de Carotte.'

Loew's American Roof 42 St., W. B'way. Every Ev. at 8:15. WM. S. HART, "WOLVES OF THE RAIL"; KITTY FRANCIS & CO., and MABEL ELAINE. All Seats Reserved 25, 35, 50

Greenwich Village THEATRE, 4th St. & 7th Ave. Spring 6409. LAST WEEK KAREN Evgs. 8:45. Mat. Sat. 2:30. Prices 50c, $1 and $1.50. Beginning Next Week: Pan & The Young Shepherd.

SINGERS LIONEL ROBSARTE, Tenor, teacher many distinguished artists; consultation gratis. Hotel Woodward. Tel. Circle 2000.

MOTION PICTURES.

RIVOLI B'way and 49 St. 20-30-60c. Loges, $1 Douglas Fairbanks in "Headin' South" RIVOLI ORCHESTRA RIALTO 20-30 & 60c Times Square TAYLOR HOLMES in "Ruggles of Red Gap." Soloists and Rialto Orchestra. MR. HOLMES WILL APPEAR IN PERSON EVERY AFTERNOON AND EVENING.

THE KAISER "THE BEAST OF BERLIN" Now Playing Twice Daily, 2:30-8:30. Mats. 25c, 50c, 75c. Evs. 25c to $1 BROADWAY THEATRE at 41st Street.

81st St. Theatre, on B'way. Tel. Schuyler 3980. MADGE KENNEDY in "Our Little Wife." 'SON OF DEMOCRACY,' with Chapin in 'Call to Arms.' Also Greater VAUDEVILLE. MAT. 15-20c, incl. tax. EVE. 20-30-55c, incl. tax

LOEW'S NEW YORK THEA. & ROOF 10, 20, 30 Cont. 11 A. M. to 11 P. M. Roof to 1 A. M. "MOTHER," with ELIZABETH RISDON.

STRAND MARY PICKFORD "Amarilly of Clothes Line Alley." STRAND ORCH. B'way & 47th St.

METROPOLITAN OPERA HOUSE

Tonight at 8:30, Amore dei tre Re. Muzio; Caruso, Amato, Didur. Cond., Moranzoni.
Fri. Mat. at 2 ($1-$4), Butterfly. Farrar, Fornia; Althouse, Chalmers, Reiss. Cond., Papi.
Fri. at 8, Coq d'Or. Barrientos, Sundelius, Braslau; Diaz, Didur, Ruysdael. Pantomime: Galli, Bolm. Cond., Monteux. Prec'd by Cav. Rusticana. Easton, Perini; Lazaro, Amato. Cond., Moranzoni.
Sat., 2, Prophete. Muzio, Matzenauer; Caruso, Rothier, Bloch, Schlegel, Mardones. Cd., Bodanzky.
Sat. at 8:15 (75c to $3). Barbiere di Siviglia. Barrientos, Mattfeld; De Luca, Carpi, Segurola, Malatesta. Cond., Papi.
Sun. at 8:30, Concert, (50c to $1.50.) Leginska, Pianiste; Lashanska, Soprano; Chalmers, Baritone. Orch. Conds., Belezza and Tyroler.
Next Mon. at 8:15, Rigoletto. Barrientos, Perini; Lazaro, De Luca, Rothier, Rossi. Cond., Moranzoni.
Wed. at 8:15, Mme. Sans-Gene. Farrar, Curtis; Martinelli, Amato, Althouse, Segurola. Cond., Papi.
Thurs., Spec'l Mat. at 2 ($1 to $5). III. Act Aida. Muzio, Robeson; Martinelli, Chalmers. III. Act Lucia. Barrientos; Mardones. I. Act Pagliacci. Easton; Caruso, De Luca. Walpurgis Night Ballet from Faust. Galli; Bonfiglio, and Corps de Ballet. Conductors, Monteux, Moranzoni, Papi.
Thurs. at 8, Boris Godunow. Homer, Dalaunois, Howard; Didur, Althouse, Rothier, Bada, Segurola, Reiss. Cond., Papi.
HARDMAN PIANO USED.

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PUBLISHED EVERY DAY IN THE YEAR BY THE NEW YORK TIMES COMPANY.

ADOLPH S. OCHS, Publisher and President.
B. C. Franck, Secretary.

Offices, Times Square, (Tel. Bryant 1000)
Times Annex...43d St., west of Broadway
Downtown..............7 Beekman Street
Wall Street..............2 Rector Street
Harlem..2,109 Seventh Av., near 125th St.
Bronx...............2,914 Third Avenue
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NEW YORK, THURSDAY, MARCH 14, 1918

OUR FRIENDS IN SIBERIA.

It is well not to talk always about Russia and the Bolsheviki as if they were convertible terms. There is especial danger of this mistake and its consequences when we consider the Siberian situation. That situation is dark and confused, but one thing is certain—that, however influential the Bolsheviki may be in Siberia, they are not yet "Russia" there. There is a Siberian Government, which does not recognize the Bolsheviki, and this Government, to judge by the news reports, represents a majority of the people. This is to be gathered from such phrases in the reports as the following:

> Fifty per cent. of the railway workmen in Manchuria are now Bolshevist in affiliation, whereas a month ago the percentage was insignificant.

While such a sentence reveals an alarming growth of Bolshevism, it is the growth of a minority, and it is a growth among a class of Russians which one would expect, to be amenable to Bolshevist influences. The use of such phrases indicates that until recently the Siberian Government must have represented the great majority of the population, and probably still represents a majority of it. It is certainly the established Government. It is pro-Ally and pro-American. It is made up of our friends and of the true friends of Russia, of men who are struggling to save her from further degradation and total ruin. When we speak of the Russian people, we must not deny to these friends of ours the right to be considered a part of the Russian people; we must not keep our friendship wholly for those Russians who spit in our faces and stab Russia in the back. We must not add to the trials of our friends by deserting them.

Further, these friends of ours are not friends of the dead Czardom. They are revolutionists, democrats. It is probable that a great majority of them are Socialists. They are not "tools of capitalism," and if they are "bourgeois" it is only in the Bolshevist sense, in which everybody from a day laborer to a merchant is "bourgeois" unless he is a supporter of LENINE.

This Siberian Government, made up of friends of hers, has existed from the days of KERENSKY. It has an army, headed by General SEMENOFF, and this army is intended to prevent German domination of Siberia. The Bolsheviki are attacking it, and battles are being fought. The Bolshevist army has defeated it in one battle, and is on the point of entering Chinese territory to follow up the victory. Now, China is one of the Allies, and the question is thus instantly presented, How are the Allies to meet this situation, how are they to declare their position?

So far as China is concerned, the question is instantly answered. She notifies the Bolsheviki that if they enter her territory in pursuit of SEMENOFF she will regard it as a hostile act. They reply that they are only chasing a rebel. China's answer is that for her SEMENOFF is not a rebel, but a representative of the Russian Government. What Russian Government? Obviously that of KERENSKY, which is the only one the Allies have ever recognized. It was overthrown in Petrograd, but it was never overthrown in Siberia; and General SEMENOFF is the military representative of it.

This answer of China's is important and clarifying. The Allies recognized the Kerensky Government, and have never recognized that of LENINE. The Kerensky Government was friendly to us. It is charged that the Allies were not sufficiently sympathetic with that Government, and that this was a mistake on their part. Whether that charge is well founded or not, and we believe it is wholly unfounded, there is no excuse for repeating the mistake if it was made, or for making it now if it never was made. Our sympathies and our aid should be with those Russians who are trying to save Russia. It was to the Russian people, not to the Bolshevist part of it, that President WILSON addressed his assurances of sympathy and support. Are we to exclude from that sympathy and support those Russians who are making an uphill fight to save in Siberia what was lost when KERENSKY fell?

Another thing is to be borne in mind. The question of Japan's intervention is delicate and is clouded with much misunderstanding. Much that is not true is being rumored about it. But Foreign Minister MOTONO, replying to a question asked in the Japanese Diet, says that no request has been made by the Allies that Japan send troops to Siberia; what is going on is an exchange of views. Now, if at any time the Siberian Government should ask for Japan's aid, it is obvious that the situation will assume an entirely new status. It would then be a matter of granting or refusing the aid that Russians ask, and many prejudices would have to give way. Either that, or we should be deserting our friends in time of need, when they have stood by us. The question of whether to desert our friends or not has been placed squarely before China in the matter already mentioned, and she has made the only reply that honor can permit. It may be raised again in a larger way and placed before Japan.

FUTILE SENATOR REED.

The Senate's time costs $4,964.61 a day, whatever it may be worth. On Tuesday Senator REED took three hours of the Senate's time, say $2,978.76 worth, for a speech opposing what he afterward voted for. If the Senator had not retreated into his dugout when the roll was called, it might have been worth what it cost to put him on record as opposing something. But thousands of dollars' worth of talk on one side balanced by a vote on the other side is not worth the Senator's trouble or the country's money. Considering that the subject the Senator raised was Mr. HOOVER's reckless waste of the public funds, it would seem that the Senator might have stood by his guns and voted the way he talked.

> "I propose to show," declared Senator REED, "that never before in the "history of this nation has there been "such a saturnalia of wastefulness "and extravagance as that which has "characterized the expenditures of the "Food Administration. A drunken "sailor, returned to port after a five-"year cruise and filled with New "England rum, never threw money "around like the Food Administration."

Of course Mr. HOOVER is responsible for everything in the food line. He does not run from his record, like the Senator from Missouri. Accordingly, Mr. HOOVER is entitled to the fat along with the lean, and even while Senator REED was talking the news was announced that the country had responded to the Food Administration's appeal, and that there was less need for meatless days because the supply had increased. There are 1,247,000 more cattle than a year ago, 3,781,000 more hogs, and 1,284,000 more sheep. Also, eggs are cheaper, and the cows will be killed because there is too much milk. It is pretty hard on Senator REED that such news should come out while he was arguing that Mr. HOOVER was not worth his pay, and ought to be dismissed for incompetency. How would Senator REED like to have a rule like that made of general application?

ONLY THE SOUND TO LEAD.

The decision of the War Department to send no officers to France unless they have been pronounced physically fit for duty by a medical board should have been made before. General PERSHING has enough to do without being constrained to condemn, as it were, his division and brigade commanders and order them back to the States. It was a bitter experience for Major Gen. WILLIAM A. MANN of the Rainbow Division to realize that he must turn his back on that fine organization in France and report at Washington for home duty. If General MANN's stamina was impaired by his services in the army, the fact should have been brought out by a medical examination when it was proposed to send him to France. His was not an exceptional case.

The War Department promised that the blunder should not be repeated, and it has now given out the names of several general officers who are to be on the home list until the end of the war for physical reasons. Medical boards have reported them unfit to stand the strain of modern war conditions. But there is useful work for them to do at department headquarters and in replacement camps. These officers are in no sense invalids; in fact, some of them are robust in appearance and enjoy good health, but they have not that reserve of strength required for arduous campaigning. The Chihuahua invasion, it will be remembered, was too much for some tough old cavalry officers, and General PERSHING can testify that the ordeal in France is harder on the nerves than galloping along desert trails and hunting alkali springs.

That the War Department intends to hew to the line, that, in other words, no favoritism is to be shown, the case of Major Gen. THOMAS H. BARRY proves. A veteran of the China and Philippine campaigns and commander of the army of the second occupation in Cuba, General BARRY, who is sixty-two, qualified by distinguished service for a corps in France, but, after a medical examination, he is relieved from duty with the Eighty-sixth Division of the national army and assigned to the command of his old department, the Central, at Chicago.

It seems to be the policy of the War Department to detach from the command of troops in training every General who does not now satisfy the medical tests. This is to be commended, because no division should go over with a commander unknown to the rank and file. It is not too late to send to the camps officers who can put the finishing touches to training, and who are to lead the troops at the front. In the war with Spain not much heed was given to the physical condition of the men selected for high command. To Cuba was sent a brave and determined officer, a medal of honor man, who was conspicuously unfit to endure the ordeal of service in the tropics. He lasted through a very brief campaign, but was often physically incapacitated. Liberties could be taken with the impoverished and enervated Spaniards, but in the greatest and most scientific of wars, on which the destiny of civilization hangs, only the sound as well as the bravest can be intrusted with responsible command.

MEXICO.

Recent official utterances tend to show that the Mexican Government's sympathies are with Germany's foes in the war. It is an interesting coincidence that on the day following an editorial assertion in a prominent German newspaper that "Mexico can "be considered, with the exception of "Spain and Sweden, as Germany's "best friend," President CARRANZA was saying in public that Belgium, in defense of her neutrality, honor, and independence, had "realized the most "heroic act of modern times for her "own glory and as an example to "weak nations." And these words were added:

> Nations that will not shed their blood in defense of their autonomy and institutions have no right to figure in the concert of free nations. Those that do not measure their sacrifices to preserve their rights, even though they are conquered, can await with tranquillity the day of their liberty, because they deserve to live for it and were born to enjoy it. Belgium should be proud of her conduct and satisfied with her sacrifices.

This could not be said by any ruler inclined to defend and assist the Central Powers.

The Carranza Government has gained full control of nearly all the Tampico oil district by driving General PELAEZ and his troops back to the hills. This movement will be to the advantage of the Allies, who take large quantities of oil fuel from the district, for it promises to reduce their expenses. PELAEZ has been an independent governor of the province. He longed to be leader of a new revolution. The oil industry was safe under his rule, but the price exacted by him for protection was high. Probably the Carranza forces will be satisfied with the taxes. The British Government, whose ships are on guard at the port, feared that a conflict for control would cause destruction of oil property and check the supply. Such has not been the effect of the expulsion of PELAEZ.

"The best of feeling exists between Mexico and the United States," says President CARRANZA's Minister to Japan. He adds that his country will never cede to Japan a naval base or other foothold on her soil. German spies and propagandists will strive to make Mexico a troublesome neighbor for us, but we are confident that they will fail. At the present time the Carranza Government is not inclined to assist those by whom they are employed.

GERMANY'S EIGHTH WAR LOAN.

Germany's war loans come at intervals of a half year, not of a fortnight. Accordingly, the loan announced in yesterday's cablegrams is the one forecast by Count POSADOWSKY-WEHNER at the first of the month, when he said that Germany's debt "has risen to nearly 124 billion marks." Yesterday's cable puts the debt at 109 billions, and the new loan at 15 billions. The news lies not in the total, but will be found in the terms when announced. Germany's loans have been placed at the same rate, but at rising discounts, and sometimes with a lottery bonus for drawn bonds. In that manner Germany has been able to make merry with nations which have raised their rates in order to reduce the discount. The United States is the only country which seeks to place its loans at par, and it pays a round price for that deference to the prejudices of those unfamiliar with the ways of money markets. German facetiousness over the deterioration of credit alleged to be shown by rising rates of interest is countered by quips about the manner in which Germany raises its funds. All nations are accustomed to the conversion privilege, whereby an earlier loan is exchangeable into a later loan if issued at better terms. Germany improves on that backward sort of finance by managing so that one loan is accepted as the collateral for the next.

It follows, therefore, that the more loans Germany issues the easier the next loan comes. The eighth loan, therefore, ought to go famously, but not so well as the ninth, and the ninth less well than the tenth, and so on so long as the pyramid can be balanced on its apex. There's no sort of trouble about it inside Germany, for the loans and the currency are so inextricably related that all trade within the empire is on the same basis. It matters little how rich or poor anybody is so that all grow richer or poorer at the same rate. The only ones worse off are those who grow poorer faster than others. The knowing ones are those who fatten at such times, and the Kaiser is one of them. If the cables are to be believed, he has put $5,000,000 more into KRUPP's steel works since the war began. No doubt he is impelled by the highest patriotism. But it is to be remarked that those who are pinning their faith to German loans and currency are finding their possessions shrinking with the mark. On the other hand, after the war the things possessing most value will be investments with productive power, and loans and currency are not among them. The Kaiser's Krupp shares will be more valuable in peace than in war, for the industrial uses of iron and steel over a term of years are greater than the intensified production during war. The Kaiser, therefore, is wiser than those Germans who put their faith in mark securities and find their principal increasing in totals but losing value when spent.

Travelers from Russia say that Russian currency kicks about the streets like street car transfers here. Germany is on the same road, but it will be longer in arriving so long as it uses the shining sword as a jimmy to procure national assets. Germany's financial collapse is often spoken of as a war factor. Germany's monetary bankruptcy is not to be looked for until after the war. The sort of German bankruptcy which is a military factor is bankruptcy of "goods and services." The wearing out of the German railways, the exhaustion of German copper stocks, the end of its labor power, are the sort of bankruptcy which Germany has most to fear and other nations most to hope for. The other sort of bankruptcy would not be serious if it came during war, provided there remained morale enough to support the will to war. The longer Germany postpones its collapse the worse the collapse will be when it comes, like the man in POE's story whose breath was kept in his body by hypnotism. When Germany's hypnosis is over, it will appear that she has been dead a long time and did not know it.

TOPICS OF THE TIMES.

An Admirable Expression of Gratitude.

From all of the many thousands of New Yorkers who know the value of the work done by the late HENRY M. LEIPZIGER during the thirty years in which he gave the city whole-souled service, there will be unanimous commendation of the proposal that as a memorial to him there be erected a special building for the Public Lecture Bureau of our Department of Education. This has been advised in a special report to the board, made by Acting Supervisor WENDELL M. THOMAS, and favorable action on it has the double justification that the building is needed by the bureau and that it would be exactly the sort of memorial earned by Dr. LEIPZIGER—and the only sort for which he would have much cared.

To him is due the firm establishment, not only in this city, but in many others where the value of his ideas was recognized, of a system of instruction that has been of an efficiency not to be estimated in precise terms and yet certainly great. It extended the advantages of school to thousands and thousands who were beyond school age, and enabled them in considerable degree to expand in all directions whatever knowledge they may have gained in earlier days. The lectures given by Dr. LEIPZIGER and the great staff gradually built up by his efforts constituted something like a college course for all who attended them, and that they were appreciated was shown by the number of attentive auditors constantly attracted by them.

Colonel ROOSEVELT, who is a good judge of work done for the public, has taken occasion to say, with characteristic vigor, but with nothing of exaggeration, of this friend of many years, "He did an incalculable amount of good for our city, and was emphatically one of the best citizens I ever knew." And the Colonel added: "Every good citizen owes him a debt of gratitude." That is quite true, and the proposed memorial building would be the very best way of paying it—far better than the grandest "monument" of the ordinary kind.

Explanation at Least Is Needful.

When Representative GLASS of Virginia asked on the floor of the House if anybody thought that, after three years of experience in fighting Germans, the French Government would have made with respect to the reporting of our casualties any request not backed by good reasons, the question, of course, could have but one answer. The French certainly speak with authority of what does and does not help the common enemy, and it is not for us to ignore their advice on matters relating to the conduct of the war.

We have not yet been told, however, just what it was the French asked us to do, or rather not to do. Evidently they considered too explicit and informative the lists of American dead, wounded, and missing as they were first published. And it is easy, or at least not difficult, to see that it would be advantageous to the Germans to know the military group or unit to which belonged each of the men put out of action. That would tell not a little about the composition of the forces at several important points along the line, and the importance of that knowledge is shown by the pains taken on both sides to gain it. What is not easy—what is as yet impossible—for civilian Americans to understand is what service it would be to the Germans to know that a certain John Smith enlisted or was drafted in Keokuk, Iowa, and not in Lexington, Ky., or Tonawanda, N. Y.

Not to see this is not to deny that it is true, but not to see it is a sufficient basis for expecting to be told, and it explains to the extent of excusing the many demands now making for a continuance of the casualty lists in the original form.

It is to be remembered, also, that the French have abstained, all through the war, from making any public announcement of their losses. That was their right, and presumably they profited by their chosen policy, but it is a policy that would not suit us—that would be resented by us. The difference weakens somewhat the force of the French request, for it may be that what they feared was less the instruction of the Germans than a deleterious effect on our morale. And of that we are ourselves the best judges.

Bolshevism Scores a Triumph.

Petrograd, as pictured in yesterday's dispatch from the representative of THE TIMES in that city, was a vivid illustration of applied Bolshevism. It is to some such condition as this that the Lenines and Trotzkys would reduce the rest of the world if they could—not intentionally, of course, for they like the Russian capital as it is no more than does anybody else, even the hated bourgeoisie. But calamities may be inevitable, even though not intentional, and the state of Petrograd is exactly what sane people would expect it to be as a result, not of remedying acknowledged evils and injustices, but of abandoning or reversing all the principles of public and private conduct that have been established as sound by immemorial human experience.

Whatever is may not be right. It often is not. But that is no reason for assuming that whatever is is wrong, as the Bolsheviki have done. They will find their theories of government and property as impracticable in Moscow as they have proved to be in Petrograd. Then they will move on to the next place—unless their new masters tire of letting the tragical farce go on, and end it with a brutality for once almost excusable.

If the Bolsheviki had started out to prove that there can be a Government even worse than that of Germany, they could now congratulate themselves on having done it brilliantly.

ART NOTES.

The Exhibition of the Art Alliance of America.

There is an excellent showing of painting and sculpture made by the Art Alliance of America of the work of its members at its headquarters, 10 East Forty-seventh Street, which opened yesterday. The Alliance, which calls itself an association of workers in and users of art, has for its aim the bringing of the art makers to the art users. Yesterday was its first members' exhibit of painting and sculpture and the result was interesting.

There are many well-known artists in the association, and the first work which meets the visitor's eye on entering the room is a brilliant flower piece, an eruption of blooming sprays, "Flower Arrangement in Red," by Jonas Lie, from whom one expects usually quite a different kind of picture. A nice little snow scene, infinitely simple, but delightfully pleasing is "Somewhere," the smooth incline of a slight ascent, hardly enough to call a hill, covered with snow, and at the top a few little slender trees. This is a surprise, too, for the painter is Harry Roseland. M. Jean MacLane has a lovely picture in "Mother and Children." The baby, with rosy cheeks and bright eyes, its face turned to the front, is the central figure, held in its mother's arms. She is partially hidden by the baby, into whose neck she is pressing her face. One round arm holds the little body and there is a touch of palest blue in the light garment the mother wears. An older child, a half-grown girl, stands in the right of the picture, bending toward the mother and baby, and the delicate yellow tones of the straight little frock she is wearing make a soft harmony of color.

Greens and blues are used to advantage in two other pictures. One of these is "The Green Jar," by Constance Curtis. There is the seated figure of a woman wearing a blue gown, one hand resting upon a small green jar. The background is most agreeable. It is figured with birds of paradise, but in soft tones, the general effect being a warm tan. The second picture is "The Letter," by Louise B. Mansfield, a water color. A couch in blue runs across the foreground of the painting, on the other side of it sits a girl in green, writing at a desk with a blue cover, perhaps a blotter, and there is a note of green in the window, which is just in front of her, at the back of the picture. "The Mossy Roof," by Charles Vegin, is an old-time house in what looks to be a New England village, with broad street, shade trees and the tower of a white church to be seen in the background. "Withdraws the Wistful Afterglow," is a haze of soft color sifting through high standing poplar trees, by Adele Watson. "October Blue and Gray" is a charming study in birches with patches of blue sky and clouds, by Ella Condie Lamb. Maude M. Mason's "Flower Arrangement" is a riot of color. Every brilliant color is to be seen in the flowers brought together in a bowl, and they are shown against an orange background. There are many pieces of sculpture, "Fighting Bulls," Anna Vaughn Hyatt; "Our Lady of Peace," Angelina Schuyler Church, and "Dancing Girl," Janet Scudder, among others.

The exhibition will be open daily from 10 A. M. to 6 P. M., Wednesday evenings, 8 to 10 P. M., to March 28.

At the annual meeting of the Painter-Gravers of America the following officers were elected: President, Albert Sterner; Vice President, George Bellows; Secretary Treasurer, Leo Mielziner. New members elected to the Board of Governors were Eugene Higgins and Rudolph Ruzicka. The latter is Chairman of the committee which is to bring out an unusually fine year book.

SOURCE.

He can stir the heart's desire,
  Loose the tears so long unshed,
Rouse you to revolt—aspire
  To a goal unsung, unsaid!
But in vain shall you inquire
  Whence that living song was fed—
Say: "He stole Promethean fire!"

Said you thus the source arose,
  You the Poet would not wrong,
Yet from Nowhere that he knows
  Came that rushing, flame-like song.
And like flame, it fleets, and goes—
  Not one breath can he prolong!

(Into Nowhere that he knows,
  With a subtle vanishing,
Up among the stars it blows,
  Wind-of-Spirit lends a wing,
Or, like sunken stream it flows.
  It returns unto its spring.)

He is nothing when 'tis gone—
  Helpless juggler, self-confessed!
But, whencever it was drawn,
  He awaits it, all unrest,
Till a moment—clear, like dawn—
  Smites the mute string in his breast!

EDITH M. THOMAS.

GERMANY'S HUGE DEBT.

The Limit Set by Reichsbank President Has Been Passed.

To the Editor of The New York Times:

In your issue of March 5 there was a two-column comment upon a cable dispatch attributing to Count von Posadowsky-Wehner, former German Vice Chancellor, the statement that the German imperial debt was now 124,000,000,000 marks, (about $31,000,000,000.) As this statement is obviously incorrect, I shall be glad if you will grant me the space for a correct statement of Germany's indebtedness.

It is impossible, especially at this distance, to learn all the facts concerning the financial conduct of the war by Germany, for the Government has thrown a veil of secrecy about every vital point connected with finance, especially the subject of expenditures. But there are two sets of figures which it has been impossible to suppress or probably distort and from a study of these we may deduce the approximate indebtedness of Germany at the present time.

The first of these is the votes of credit by which the Reichstag appropriates money for the use of the Government. As it is constitutionally necessary to have parliamentary approval before the money can be raised or spent, these votes are a matter of public record, and hence may be accepted as accurate. Up to and including Dec. 1, 1917, ten such votes of credit had been granted, aggregating 109,000,000,000 marks ($27,250,000,000.)

The following table shows these votes:

No.	Date of Vote.	Amount.
1	Aug. 1, 1914	$1,250,000,000
2	Dec. 3, 1914	1,250,000,000
3	Mar. 22, 1915	2,500,000,000
4	Aug. 31, 1915	2,500,000,000
5	Dec. 24, 1915	2,500,000,000
6	June 9, 1916	3,000,000,000
7	Oct. 30, 1916	3,000,000,000
8	Feb. 23, 1917	3,750,000,000
9	July, 1917	3,750,000,000
10	Dec. 1, 1917	3,750,000,000
	Total	$27,250,000,000

An eleventh vote of 15,000,000,000 marks was granted the other day, bringing the total up to 124,000,000,000 marks. This is the figure to which Count von Posadowsky-Wehner referred, and which is commented upon in your article. But this refers not to the debt, but to the expenditures. Inasmuch as some of the expenditures—though not many—have been met out of taxation, it is obvious that we shall have to establish the amount of the war debt in some other way.

Fortunately, we have one other set of figures, which, while not quite so unimpeachable as those just quoted, are sufficiently trustworthy. These are the loans made by the Imperial Government. Down to October last the public war loans—seven in number—had amounted to 73,361,660,000 marks, ($18,340,415,000.) These were as follows:

No.	Date of Issue.	Amount.
1	September, 1914	$1,120,000,000
2	March, 1915	2,286,250,000
3	September, 1915	3,040,750,000
4	March, 1916	2,691,750,000
5	September, 1916	2,862,750,000
6	March, 1917	3,192,500,000
7	September, 1917	3,156,415,000
	Total	$18,340,415,000

As these loans have been made with clock-like regularity every September and March since the war began, it is evident that an eighth loan must soon be floated. As the loans are now 50,000,000,000 marks ($12,500,000,000) less than the war expenditures, there must be an immense floating indebtedness which will have to be funded. Cash on hand at the beginning of the war, together with additional sums raised since by war taxes, cannot have amounted to more than 4,000,000,000 marks, ($1,000,000,000,) leaving between $11,000,000,000 and $12,000,000,000 as the amount of the floating debt. Even if the next loan be as successful as either of the last two, each of which amounted to a little over $3,000,000,000, it is clear that it will not even absorb the outstanding Treasury bills and other temporary obligations.

While these figures make it evident that the imperial debt of Germany has not yet reached the sum of 124,000,000,000 marks, it is evident that it has already passed the limit of 100,000,000,000 marks which Herr Rudolph Haverstein, President of the Reichsbank, thought was all that Germany could stand, and which he was sure would never be reached. If this figure be compared with the modest debt of $1,250,000,000 which Germany owed before the war, some measure of the financial burden imposed upon the empire can be gained. And this figure does not take into account the debts of the separate States or of the communes, which are already large and steadily growing.

The total budget of the Imperial German Government in 1913-1914 was $830,000,000; the interest on the existing debt is already $900,000,000, and the next loan will bring it up to $1,000,000,000 annually, or more than all the peace and military expenditures before the war. Existing taxes are insufficient to meet these demands, and interest is being paid out of new loans. Whether this situation will lead to repudiation or not, no man can now decide. But it is certain that the financial position of Germany, deprived of her expected indemnities, will be a desperate one after the war.

ERNEST L. BOGART.
University of Illinois, March 11, 1918.

Our Spiritual Resources.

To the Editor of The New York Times:

Let me express my appreciation of the Lent editorials which have been appearing in the Sunday edition of THE NEW YORK TIMES. It seems to me that their appearance is both significant and timely. The ideals in defense of which we are at war are moral ideals. Loyalty to them is going to make great demands upon the nation's moral energy, and we ought to be mobilizing now the spiritual resources which we shall need later on to keep us steadfast. For these we must look to religion, and our great newspapers will be performing a patriotic service in recognizing the fact. René Bazin makes a significant admission, speaking out of the experience of war-worn France. "Nous avons pu observer," he writes, "que les hommes qui ont eu le plus grand rôle et le plus utile dans cette guerre ont été les méditatifs, les esprits philosophiques et songeurs, les poètes. Dans cette lutte prolongée, la puissance morale, le calcul, le sentiment de la fraternité ont laissé loin derrière eux l'impétuosité et la force physique." That, I am sure, will sooner or later be our experience, too.

HOWARD C. ROBBINS,
Dean Cathedral of St. John the Divine.
New York, March 13, 1918.

A Red Cross Sugar Bush.

To the Editor of The New York Times:

Referring to your interesting article entitled "The Sugar Bush," you no doubt will be interested to hear of a Red Cross Maple Syrup Drive now in full swing in this little town of North East, Penn., which, by the way, is in the northwestern part of the State.

Recently one of our well-known and patriotic citizens by the name of J. F. Gill conceived the idea of tapping all the sugar maples in the town, boiling down the sap into syrup, and selling it for the benefit of our Red Cross workrooms.

Here is a suggestion for other towns and cities to utilize their shade trees (the hard maple) for the benefit of the Red Cross.

J. STEWART CORY.
North East, Penn., March 12, 1918.

WHAT IS THE MATTER WITH THE SHIPBUILDING?

The Answer of Dr. Charles A. Eaton, Who Has Just Finished a Tour of All the Plants on the Atlantic Coast.

To the Editor of The New York Times:

In an editorial article on the shipbuilding situation in this morning's TIMES the question is asked:

> What is the trouble? Is it to be found in materials or transportation, one or both? Are the yards interfered with by the Government, or is politics the blight? Is the management at fault, or is labor not doing its whole duty? The American people would like to know the truth.

I am fully in accord with the view expressed by THE TIMES when it goes on to say that if somebody does not speak out in answer to these questions there can be no remedy for the ailment that cripples the great shipbuilding enterprise.

My answer to these questions is that probably every evil mentioned in these questions can be found in some form in some plant at this moment. My further answer is that the time has come for the American public to take its medicine. The shipbuilding industry of this nation at the present moment is simply a cross section cut out of American life, the projection of the virtues and the vices characteristic of our national life.

After an inside acquaintance with the men and management along the entire Atlantic seacoast, after having spoken personally to over 100,000 workmen in the shipyards, I am thoroughly convinced that the shipbuilding program is fully as far along as the American people have any right to expect.

For years we have been a nation of pacifists and provincialists. We have religiously taught our people that all public men were only saved from duplicity and thievery by being carefully watched. We have permitted every sort of class consciousness to grow up in our midst unnoticed and unchecked. We were greatly disappointed to discover that we had a wide area of Bolshevism in this country. Yet it took years to grow here, and we were all so intent upon getting and spending that none of us seemed to know what weaknesses were corroding the foundations of our national structure.

For three years the world was wrapped in deadly struggle, and a majority of the American people hugged the delusion that by some miracle we could escape being drawn into the vortex.

One day we had to face the music. We declared war, and immediately the very people who had held up their hands in horror at the mere mention of preparation for war were shocked beyond expression because we could not rub an Aladdin's lamp and produce millions of tons of shipping and completely equip an army with millions of men, and all the vast machinery, industrial, economic, and military necessary to such a gigantic war.

My own personal belief is that in this first year of the war the American nation has acquitted itself better than it has in the first year of any war in its whole history. We were over two years in the civil war before we got down to brass tacks. We are getting down to brass tacks now with increased celerity every hour of every day. The enormous aggregations of men and material far along toward complete organization in this country and in France and on the way to France do credit to our democratic institutions, remembering always that a democracy is a peace institution, and is the poorest kind of a beginner in the war game. The same is true in the shipyards. We have not been a maritime people. We are not now. We have only a few shipbuilders in the whole nation. Everybody has had to learn the business from the management down to the humblest water carrier. We had a few old equipped and efficient shipyards. We swamped these with enormous demands. Then we set out to build a shipbuilding equipment, the most gigantic in the history of the world. We have had to do this in cases like Hog Island or the Submarine Boat Corporation under weather conditions and site conditions of unparalleled difficulty. Yet since last September the Submarine Boat Corporation has erected and has nearly completed a shipbuilding plant with twenty-eight ways. Upon fifteen of these ways keels are now laid, and ships are being built. The Hog Island has constructed a solid mile of shipways, fifty in all, and has built a city in a swamp, with every facility to take care of 30,000 people.

The demands have been so new and so enormous that it has thrown our entire industrial system out of plumb. Yet in spite of these difficulties we are now beginning to turn out ships, and before the Summer is over we will be putting ships in the water complete and ready for ocean transportation faster than ever dreamed of in the history of the world.

The management has been inexperienced, sometimes selfish, but on the whole they are patriotic people, and fully up to the standard of the best traditions of American leadership. It has taken courage and imagination to a remarkable degree to grapple, as these men have grappled, with so vast and pressing a new problem.

The labor conditions are exactly what one would expect them to be from the history of our country in the last thirty years. We are now living industrially in the shipbuilding business, and in many other war industries, upon borrowed money. Time is the very essence of every contract. We must have ships. We must have munitions. The necessity for speed puts up the price. Men who never saw the inside of a shipyard are working now for prices without a parallel for that kind of labor. These men had never been taught concerning their responsibilities to their country, but they had been taught their responsibilities to their class. The majority of these men are merely substituting country for class in their affections. They have some leaders just as every other class has some leaders who still do not seem to know that our nation is at war, and they are trying to play the game under rules that have been swept into the discard forever.

Such mistakes as these leaders are making are only an incident, and they will soon cure themselves. There are leaders, however, like Samuel Gompers, who have the brains, the vision, the patriotism, and the character to lead in this crisis. Their appeal is finding splendid response in the rank and file of the labor community. I believe that in these hours labor is either building its throne or digging its grave as a factor in the future development of democracy. Personally, after close contact with scores of thousands of shipworkers, I am thoroughly convinced that the labor men of America will come to the scratch and do their bit like good soldiers. All they need is to be shown. This eternal whining and faultfinding on the part of a panic-stricken public do more harm than any other one thing, except the insatiable hunger for peace which manifests itself among sections of the people who never lifted a finger to help peace along in their lives.

The shipyards and the ship management, in my judgment, are exactly as good as the rest of the public—no worse and no better. America is getting just as good a shipbuilding program as she deserves—no worse and no better. As the tide of patriotism and intelligence and sacrificial service rises among the people at large, it will rise in the shipyards.

There is trouble, but there is no more trouble, and it is of no different kind, than permeates the entire nation. It will be cured as all social trouble is cured, by the iron discipline of experience. It cannot be shooed away by any hysteria. The heart of the nation is sound. Because we were not prepared, we shall have to stand a lot of beating before we really get into the fight. We will stand the beating. We will get into the fight, and we will win it, and no part of our citizenship will deserve more credit than the shipbuilders, management and men.

CHARLES A. EATON.
Head of the National Service Section,
Emergency Fleet Corporation.
New York, March 13, 1918.

Support for Russia.

To the Editor of The New York Times:

I am for hands off in Siberia until aid is asked for—or, at least, until there is an imminent menace, and then by mixed forces—thereby retaining the friendship of the Russians for the Allies rather than making them foes. As the unspeakable Hun advances into Russia the spirit of the people will rise, and we may yet see a return of the masterful military genius of Russia that we so much admired in the first years of the war. I cannot but believe that the present war weariness in Russia is in the nature of a social biliousness that will pass away sooner or later, and I look for a "come back" that will surprise the world. Why not encourage Russia with sympathy, and strive to put her on her feet again? Do not lose sight of the fact that she has faced alone the combined armies of Germany, Austria, Turkey, and Bulgaria with great success for over three years and given them great beatings in spite of intrigue and very great handicaps. She could do it again, and probably will if tact and common sense is used in reconditioning her. Germany has stupefied her temporarily with "knockout drops" in her cup, but the effects are not permanent. Send Russia at once our best advisers—lots of them—men who can point out to the people that local issues can be settled after the war, to fight against German rule, fight for Russia for the Russians, send her money, munitions, everything she lacks to resist the common foe, uplift her, help her. It will pay.

As for Japan, if she wants to do her part she can find countless ways to assist her allies who have the Huns invading their lands now, not in the distant future possibly, and thus not offend Russia, a former defeated foe.

W. W. FUNGE, Jr.
New York, March 11, 1918.

An Aurora Borealis of 1860.

To the Editor of The New York Times:

The news item published in THE TIMES of March 9 announcing the appearance of the "Thunder Eagle" of the Ojibway Indians in the aurora borealis seen during the night of March 7 recalls a remarkable aurora borealis that was seen just before the outbreak of the civil war in 1860. There may be those still living who will remember seeing the strange phenomenon, but as it occurred after the usual bedtime of the majority of people of that day there were but few in the community in which my father lived that saw it. My description is from memory, as I heard both my father and my mother talk about it frequently in my childhood. The family home at that time was near Oquawka, Ill.

This aurora appeared first in the south, the northern sky remaining dark until the southern half was all ablaze with light. Then a light sprang up in the north and sweeping toward the south met the southern light about the centre of the sky; and as the two came together red streams like blood seemed to run down to the eastern and western horizons.

Then the two great lights would withdraw, one toward the north and the other toward the south, and again they would come together with the same great red stream as of blood. At first the southern light seemed to be the stronger and the "battle," as my parents called it, seemed to be rather north of the zenith; but later the northern light triumphed and the clashing together of the two lights passed gradually to the south of the zenith, until finally the southern light receded entirely to the horizon and the northern light overspread the entire sky.

This is the description as it impressed itself on my mind. Scientific knowledge not being as widely diffused in that day as it is now, my parents looked on the phenomenon, both at the time of its appearance and in the light of the war that followed, very much as the Ojibways look on the appearance of the "Thunder Eagle."

THOMAS F. CAMPBELL.
New Haven, March 9, 1918.

Paying for Prohibition.

To the Editor of The New York Times:

Aside from the moral aspect, aside from the enormity involved in the surrender by this Empire State of ours of an inherent measure of self-control on a flimsy political pretext, I am wondering whether the people of New York realize the significance of prohibition on the practical side. I am wondering whether they comprehend the cost to them in alternative taxes. It sounds well to say that the drinker "paid the fiddler directly over the bar; let him pay indirectly for his deliverance." But is it the onetime drinker who is to be called on for the same proportionate compensation as he was called on before for the "wages of sin"?

Does the taxpaying citizen compass the immenseness of the revenue enjoyed to the present moment by the State of New York from the sale of "rum"—largely beer of 3 or 4 per cent. of alcoholic strength—a substance of greater wholesomeness than grape juice? And does he—and now she—realize how that burden on the cost of living will be redistributed in consequence of prohibition? Put that in your pipe, Mr., Miss, and Mrs. Voter; consider the ways of the legislative ant at Albany, and be wise! For the preservation of his political fences you are going to pay; pay the price of "a great moral issue." Get the number of your particular representative "ant" and watch his processes. Tabulate him for future reference. Find out whether he is caring for your interests or his own. It makes no difference whether you are of the majority or of the minority; you will all pay the musician in this new "devil's dance."

New York, March 11, 1918. J. W. E.

A Victorious Germany?

To the Editor of The New York Times:

Success has for centuries been defined and understood to mean the accomplishment of aims. The Germans aimed to be in Paris on Christmas, 1914; they aimed to array Japan bitterly against America by their secret diplomacy; they aimed to use Mexico for their ends by promising it certain slices of our territory; they aimed to use their war fleet for the bombardment of the English coast; they aimed to drive all allied shipping from the seas by their ruthless submarine warfare; they aimed not only to retain but to increase their colonial territories; they aimed to accompany the Austrians straight into the heart of Venice, a short time since. And so forth. They aimed at all these things and at many more. They have accomplished none of them. How, then, can they expect to be permitted to sit down at the peace council table as victors? Is Harvard or Yale victorious at a football game because of reaching the goal, or because of aiming at it and not reaching it?

New York, March 11, 1918. J. B. O.

HANDICAPS OF FATE DEFIED BY CRIPPLES

Men Bereft of Limbs Who Have Won Success Meet to Show What May Be Done for Soldiers.

SCHOOL SOON TO OPEN

Red Cross Plans to Open New Avenues of Employment with Aid of Manufacturers.

A meeting of cripples interested in the Red Cross Institute for Crippled and Disabled Men was held last night at the institute, 311 Fourth Avenue, at which the triumphs over apparently insurmountable difficulties were recounted by men who have attained success and prominence in spite of their affliction.

In connection with the bureau for the employment of cripples, the Red Cross has established the institute, where several trades will be taught to better prepare those so handicapped to earn their living. Two hundred disabled men have been supplied with employment in the last three months, and forty have already enrolled for the school, which will begin next week. The training of cripples on a large scale has been undertaken at this time in order that certain methods of instruction may be improved upon and used in caring for disabled soldiers and sailors who may soon be sent here.

One of the chief speakers last night was Michael J. Dowling, President of the Olivia State Bank of Olivia, Minn. Mr. Dowling had both legs, one arm, and four fingers of the remaining hand amputated after they were frozen. Following his misfortune, which took place when he was a young man, he suffered such reverses that he was obliged to go to the poorhouse, where he spent two years. He finally persuaded the county officials to send him to college for a year, with the promise that he would no longer be a charge upon them, and equipped with an education he was able to accomplish his purpose. He is a Director in several business organizations, drives his own car, and, in fact, he defies any one with all his limbs to do much more than he can.

Judge Quentin Corley of Dallas, Texas, who has served three terms as County Judge, told of the many difficulties he experienced after an accident which robbed him of both arms and one of his shoulders. After trying several lines of business, he studied law and has since held public office. There was also an exhibition of moving pictures, taken under the supervision of the Government, showing what can be accomplished without arms or legs. These pictures are to be shown all over the country and in hospitals abroad.

Frederick W. Keough, representative of the National Association of Manufacturers, at a meeting at the Municipal Art Society, 119 East Nineteenth Street, told of the need of facing the problem of rehabilitating the crippled soldiers and outlined the national plans which have been formulated in Canada.

"The problem of caring for these men," he said, "divides itself into three parts; the surgical and medical treatment of disabled men, then the educational or re-educational treatment, and then the employment.

"How work can best be provided and adapted to crippled men is in the long run an individual problem, which must be met and solved by each employer. The bulk of the evidence proves that the restoration of the crippled soldier to industry can be carefully worked out so that it will represent a sound business proposal for the employer, a fair opportunity for the wounded worker and an economic advantage to the community. Particular study is needed in each particular plant to find out where men can best be fitted in.

"In this respect every manufacturer can be of great assistance, simply by telling other manufacturers of any means he may devise for employing a man who has lost any of his members. A manufacturer may discover a way for employing crippled soldiers not known to others, and nothing can be more patriotic than passing on the information. As to what lines of industry hold possibilities, letters from executives give assurance of openings in a surprisingly large number of them."

Conway-McCormick Engagement.

Mrs. Jack Conway of 103 East Eighty-fourth Street and Dallas, Texas, announces the engagement of her daughter, Miss Gordon Conway, to James Stanley McCormack, son of Mrs. M. E. McCormack of Yonkers, N. Y. Miss Conway is an artist, having studied abroad for three years and was graduated from the National Cathedral School at Washington, D. C. Mr. McCormack is studying to be a naval aviator at the Massachusetts School of Technology, Boston. No date has been set for the wedding.

Benefit for Women Yeomen's Club.

Miss Dorothy Frooks of 635 Bedford Avenue, Brooklyn, Chief Yeoman at the Navy Recruiting Station at 51 Chambers Street, gave a musicale yesterday afternoon at the Ritz-Carlton for the benefit of the Women Yeomen's Club, which was formed to aid sailors and marines.

Luncheon for Mrs. C. S. Whitman.

Mrs. Elbert H. Gary of 856 Fifth Avenue gave a luncheon yesterday at her residence in honor of Mrs. Charles S. Whitman, wife of Governor Whitman. There were about thirty-five guests, and bridge followed the luncheon.

Kennedy
12 Cortlandt St.
GLOVE SPECIALS
Chamois Gloves, $1.50
Tan Cape Gloves, $1.50
Gray Silk Gloves (2-ply), $1.50
Embroidered Backs.
$2.00 Negligee Shirts, $1.25
Fine Madras (soft cuffs)
Silk Shirts—Special $2.85

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PRESENT TO-DAY
one of the largest and most notable collections of Paris Models imported this season.
Gowns Suits
Tailored Dresses
Lingerie Dresses
Blouses and Lingerie
665 Fifth Avenue

HIGH PRICE FOR COTTONS.

Believed to be an Invitation to Plant Heavily.

Special to The New York Times.

BOSTON, March 13.—The American Wool and Cotton Reporter will say tomorrow:

"Features of the wool market of late have been the advance in price estimated at 5 per cent. in the Australian wool auctions, and also the appointment of Charles J. Nichols of Boston as the United States Wool Administrator. It is felt by a number of the trade that the Government eventually will take over all the wool.

"Highest prices in cotton futures for all time were recorded during the week. The advance in the early part of the week was attributed to buying by the trade, presumably against the sale of goods. Opinions as to new prospects are still mixed, some asserting the high price is an inducement to plant heavily, regardless of the insistence by various authorities that the South sacrifice cotton acreage for foodstuffs and feed.

"Comparatively little activity is seen in the woolen goods market. There is every indication that prices for woolen goods will remain at high levels. The surplus production, if any, will be small. There may be price increases but they are not likely to be of a radical character, and will not compare with those in the cotton goods market in which there have been advances from 25 to 50 per cent. or more since the first of the year.

"The cotton goods market continues to show great strength and to all appearances higher prices will be seen in the comparatively near future. The supply of goods is small and the buyers short of merchandise appear willing to give high prices for the goods which can be secured. Some feel that Government buying has passed its high point and that gradually the situation will become easier."

Engagements.

Mr. and Mrs. Charles E. Kolb of 935 College Avenue, this city, announce the engagement of their daughter, Miss Gladys Dutton Kolb, to Lieutenant Harold George Miller, a son of B. E. Miller of East Orange, N. J. Lieutenant Miller is a Cornell graduate, class of 1917, and is stationed at Dayton, Ohio.

The engagement has been announced of Miss Edith May Tuthill, a daughter of Mr. and Mrs. Horace Stephen Tuthill, Jr., of 415 Fort Washington Avenue, New York, to Rudolph Goepel, a son of Mrs. Charles Frederick Goepel, also of this city. Mr. Goepel is a member of the United States Naval Forces and is now stationed at the New York Navy Yard, Brooklyn. No date has been set for the marriage.

Announcement was made yesterday of the engagement of Miss Charlotte M. Parkin, a daughter of Mr. and Mrs. Paul Wallace Parkin of 19 Cedar Avenue, Summit, N. J., to William Gerard Heinel, a son of Mr. and Mrs. John Heine of Summit. Mr. Heinel is a member of the 25th Engineers at Camp Meade, Md.

Mr. and Mrs. J. Campbell Smith of Oaklawn, Llewellyn Park, West Orange, N. J., have announced the engagement of their daughter, Miss Eleanor Campbell Smith, to Thomas Ridgway Barker, Jr., a son of Mr. and Mrs. Thomas Ridgway Barker of Philadelphia.

MRS. JAS. A. GARFIELD DIES IN CALIFORNIA

Widow of President Assassinated by Guiteau Expires at 85—Mother of Dr. H. A. Garfield.

LOS ANGELES, Cal., March 13.—Mrs. Lucretia Rudolph Garfield, widow of James A. Garfield, twentieth President of the United States, died from pneumonia at her Winter home in South Pasadena, early today. President Garfield was shot by Charles J. Guiteau in Washington July 2, 1881, and died from the effects of the wounds on Sept. 19, 1881, at Long Branch, N. J. Mrs. Garfield was born at Hiram, Portage County, Ohio, April 19, 1832. She was the daughter of Zebulon and Arabela Rudolph. Her father was a farmer.

She first met James A. Garfield when they were students at Geauga Seminary. In 1858 Mr. Garfield, after graduating at Williams College, returned to Hiram College as a professor. They were married at Hiram, Nov. 11, 1858.

After President Garfield's assassination a popular subscription for his widow and five children was raised, from which $360,000 was realized, the income to go to Mrs. Garfield during her life, after which the principal was to be divided among her children.

Mrs. Garfield left five children and sixteen grandchildren. The children are: Dr. Harry A. Garfield, President of Williams College and now National Fuel Administrator; James R. Garfield, former Secretary of the Interior in President Roosevelt's Cabinet; Mrs. Joseph Stanley Brown, Irving Garfield, an attorney of Boston, and Abram Garfield, an architect, of Cleveland.

CLEVELAND, March 13.—James R. Garfield, former Secretary of the Interior, said the funeral arrangements for his mother had not yet been decided upon, but that the body probably would be buried in Lakeview Cemetery here, where her husband is buried.

Fire Battalion Chief Thomas Skelly.

Thomas Skelly, Battalion Chief of the Fire Department of this city, died of cerebral hemorrhage yesterday in Bellevue Hospital in his 57th year. Chief Skelly was head of the 6th Battalion of the Fire Department, with headquarters in Thirteenth Street, near Fourth Avenue.

Chief Skelly was appointed to the Fire Department in 1894. Since last November he had been on sick leave and on March 6 Chief John J. McLaughlin was appointed to command the 6th Battalion.

Chief McLaughlin is also in Bellevue Hospital, suffering from injuries he received in a fire on March 8. Both chiefs entered the Hospital on the same day. Chief McLaughlin is in a serious condition.

Prof. Mike Donovan Critically Ill.

Professor Mike Donovan, boxing and physical instructor, was removed from his home at 2,252 Ryer Avenue, Bronx, to St. Francis Hospital on Tuesday night suffering from an attack of acute pneumonia. Dr. Francis Donlin of St. Francis Hospital said last night that Professor Donovan was in a very critical condition. Professor Donovan is more than seventy years old.

It was said that Professor Donovan had caught a chill after giving physical instruction at one of the armories in this city on Tuesday.

H. J. HARDENBERGH, ARCHITECT, IS DEAD

Designer of the Waldorf-Astoria and Many of This Country's Finest Hotels.

FOUNDER OF THE FINE ARTS

Ex-President of the Architectural League Had Practiced His Profession Here for 47 Years.

Henry Janeway Hardenbergh, architect and designer of the Hotel Waldorf-Astoria, the Hotel Manhattan, the Hotel Copley-Plaza, Boston, and other well known hotels, died at his home, 40 East Sixty-second Street, yesterday. Mr. Hardenbergh was born in New Brunswick, N. J., on Feb. 6, 1847, of an old Dutch family which came from Holland to New York in 1644, and was a descendent of Major Johannes Hardenbergh, who was born at Albany in 1670. Mr. Hardenbergh's great-great-grandfather, the Rev. Jacob Rutsen Hardenbergh, who was born at Rosendale, N. J., was the founder of Rutgers College, New Brunswick, N. J. Mr. Hardenbergh's parents were John Pool Hardenbergh and Mrs. Frances Eliza Eddy Hardenbergh.

While attending school Mr. Hardenbergh devoted much of his time to designing, and after being graduated, studied under Detlef Lienau, the famous architect, for five years, from 1865 to 1870. Beginning the practice of his profession in 1871, Mr. Hardenbergh designed and superintended the construction of a library and chapel for Rutgers College. Mr. Hardenbergh later designed the first apartment hotel built in this city, the Vancorlear, Seventh Avenue and Fifty-fifth Street. Later he drew the plans for the Dakota Apartment, Central Park West and Seventy-second Street.

Mr. Hardenbergh's designs for the Hotel Waldorf-Astoria and the New Willard at Washington, which were considered at the time they were built to be the finest hotels in the world, gave him a world-wide reputation as a hotel architect. The Hotel Copley-Plaza in Boston, however, is considered by many to be his best work.

Among the other hotels and buildings designed by Mr. Hardenbergh were the Windsor Hotel, Montreal, Canada; the Hotel Raleigh, Washington, D. C., and the Physical Laboratory at Princeton University. He had just completed the plans for an office building on Maiden Lane for the New Jersey Zinc Company.

Mr. Hardenbergh was a founder of the American Fine Arts Society and was President of the Architectural League from 1901 to 1902. He was a member of the Century, Riding, Grolier, and Church Clubs, the American Institute of Architects, and the Sculpture Society.

Obituary Notes.

NATHANIEL CRUTCHFIELD, 70 years old, private secretary to John G. Carlisle when he was Speaker of the House of Representatives, died at his home in Louisville, Ky., on Tuesday. He was at one time journal clerk in the House of Representatives.

Mrs. MARY LAVINA BACON, widow of the Rev. George B. Bacon, first pastor of the Highland Avenue Congregational Church, Orange, N. J., is dead at the home of her daughter, Mrs. S. E. Brown, in St. Paul, Minn.

STEWART WIRE, 79 years old, for many years employed by the Morris Canal Company, is dead at his home in Hackettstown, N. J. He was a member of the Knights of Pythias.

Mrs. SARAH M. EVERITT, widow of William Everitt, is dead at the home of her daughter, Mrs. Stewart Beatty, at North Hackettstown, N. J. She was 79 years old.

CHARLES EDWARD GRIGNARD, 34 years old, manager of the specialty department of Crew, Levick & Co., Philadelphia, died at the New York Hospital yesterday. He was born in Ottawa, Canada. He was formerly associated with his father, Albert Grignard, in the lithograph business in this city.

MICHAEL J. MAHONY, 78 years old, a contractor and builder, and a member of the firm of Mahony Brothers, 473 West 153d Street, died at his home, 126 West Eighty-seventh Street, on Tuesday. He was born in Ireland and came to New York in 1850. He had constructed many buildings for the city. Mr. Mahony was a member of the Irish Society of Clan-A-Gael.

Dr. JOHN D. MELVILLE, 61 years old, Principal of Public School 84, Long Island City, died at his home in Deer Park, L. I., on Tuesday. He was born in England and was educated there and at Rome, Italy. He was formerly a teacher in a private school for boys at Bath, England. Dr. Melville was a member of the Knights of Columbus.

JAMES JOSEPH GEISER, 28 years old, a Democratic district leader in Long Island City, died of pneumonia at his home in that place, 835 Eleventh Avenue, on Tuesday. He was the son of Joseph Geiser, a former Democratic leader.

Judge ARTHUR E. BURR, who took office on Monday as Judge of Probate for Suffolk County, Mass., died of heart disease in Boston yesterday, in his forty-ninth year. He had practiced law in Boston for many years.

CHARLES L. BORGMEYER, a member of the New Jersey Bar and Vice President of the Egyptian Lacquer Manufacturing Company of Kearny, is dead at Chandler, Ariz. He was born in Holland and was a graduate of Princeton University. Mr. Borgmeyer was one of the editors of The New Jersey Law Journal. He had lived in this city for the last twenty years at the Hotel Marquis, 12 East Twenty-first Street.

WILLIAM E. MacCLYMONT, 45 years old, a well-known church organist and Western representative of the Aeolian Company, died in San Francisco on Monday. He formerly lived in Plainfield, N. J.

JOHN PRALL, 60 years old, a member of the firm of Webb & Prall, brokers, 100 Broadway, died at his home on South Terrace, Elmhurst, L. I., last night. He was formerly Chairman of the Queens County Republican Committee. Mr. Prall was a member of the Board of Trustees of the Flushing Hospital.

THOMAS D. MAURER, 59 years old, Auditor of the New York & Long Branch Railroad, died at his home in Long Branch, N. J., yesterday. He was born in Reading, Penn., and was formerly connected with the Pennsylvania Railroad. He was one of the organizers and first secretary of the Monmouth Memorial Hospital.

CHARLES WOODBERRY McLELLAN, 83 years old, a Director of the First National Bank of Champlain, N. Y., died at his home in that place on Monday. He was born in Beverly, Mass. In 1856 he went to Springfield, Ill., where he met Lincoln. He was formerly a member of the banking firm of Boody & McLellan, in this city. He was noted for his collection of Lincolniana.

FREDERICK LOUIS KRAUSE, a retired hotel and cafe proprietor of Manhattan, died on Monday at his home, 232 Central Avenue, Brooklyn, in his eighty-first year.

Mrs. JULIA S. LIFTCHILD, 77 years old, widow of James Liftchild, a produce merchant of Washington Market, died at her home, 839 Halsey Street, Brooklyn.

RALPH FARNSWORTH SMITH, an attorney with the law department of the Mutual Life Insurance Company for thirty-four years, died on Tuesday at his residence, 610 Hancock Street, Brooklyn, in his sixty-third year. He was born in Poughkeepsie, N. Y., and was a member of the Dutchess County Society and of Brevoort Council, R. A.

Mrs. SOPHIE BUCK BECKMAN, wife of William Beckman, a builder and real estate operator of Bay Ridge, died on Monday at her home, 457 Ovington Avenue, Brooklyn, aged 52 years.

Mrs. ELIZABETH M. KALTENBACH, widow of John Kaltenbach, founder and first President of the Hamilton Pipe Works in Brooklyn, died in Tampa, Fla., on Monday, and the body will be brought to Brooklyn for funeral services at her late home, 148 Hancock Street.

WALTER RHEIMS OSTERMAN, formerly with the advertising department of The Brooklyn Daily Eagle, died on Monday at his home, 1,164 Pacific Street, Brooklyn.

JOHN BANNER MARKLAND, 63 years old, a retired hotel proprietor, died from apoplexy on Monday at his home, 485 Tompkins Avenue, Brooklyn.

DENNIS SHEA, a civil war veteran and retired produce commission merchant of Washington Market, died at his home, 1,225 Forty-first Street, Brooklyn, on Monday. He was 84 years old.

JOHN JOSEPH KEARNEY, a retired wine and liquor merchant and a resident of Brooklyn for more than fifty years, died on Monday at his home, 158 Monroe Street, aged 65 years. He was an old member of Brooklyn Lodge, No. 22, B. P. O. Elks.

DUTTON'S
A large variety of cards peculiarly appropriate to the Easter Season
681 FIFTH AVENUE
Opposite St Thomas Church

Marriage and death notices intended for insertion in The New York Times may be telephoned to 1000 Bryant.

Married.

STEMLER—WHEELER.—Mrs. Augustus Livingston Wheeler announces the marriage of her daughter Dorothy to Arthur Ludwig Stemler, Lieutenant, 304th Machine Gun Battalion, son of Mr. and Mrs. Frederick Stemler of Staten Island, on Tuesday, March 12, 1918.

Died.

BACON.—Mary Lavinia, wife of the late George Bement Bacon, at the home of her daughter, Mrs. S. E. Brown, St. Paul, Monday, the 11th. Interment at Ogdensburg, N. Y.

BALL.—Suddenly, March 5, Margaret N., wife of Benjamin Ball, 477 West 145th St. Interment New Haven, Conn.

BERNSTEIN.—On March 13, Henrietta Bernstein, aged 94 years, mother of Henry, Alex, Samuel, Jacob, Flora, Mrs. Richard Weiner, and Mrs. David C. Fink. Funeral services at her late residence, 300 West 107th St., Thursday, at 3 P. M. It was the earnest wish of the dear departed that no flowers be sent. Interment at Kingston, N. Y., at the convenience of family.

BERTSCHY.—On March 12, Jennie Bertschy. Services at the residence of her sister, Mrs. Chamberlain, 135 West 98th St., Friday, 1 P. M.

BOSTWICK.—Suddenly, in New York, March 12, 1918, Cyrus B., of Montclair, N. J., beloved husband of Sarah J. Riblet, in his 82d year. Funeral private. Interment in New Milford, Conn.

BRINCKERHOFF.—At Englewood, N. J., March 12, Helen Morton, widow of the late P. Remsen Brinckerhoff. Funeral service St. Luke's Church, Beacon, N. Y., arrival of N. Y. Central train leaving Grand Central 9:30 A. M. Thursday.

BULLIVANT.—Harry H., beloved husband of Annie Bullivant, (nee Dunckley.) Funeral services at his late residence, 294 De Kalb Av., Brooklyn, Thursday evening, March 14, at 8 o'clock. Interment Fairmount Cemetery, Newark, at convenience of family.

CLARK.—On March 12, 1918, Rev. N. Walling Clark, D. D., formerly of Rome, Italy, in his sixtieth year. Funeral services at the Chapel of Drew Theological Seminary, Madison, N. J., Thursday, March 14, at 3:30 P. M. Train leaves D., L. & W. station, Hoboken, at 2:30 P. M.

DE BAUN.—At Haverstraw, N. Y., suddenly, on March 11, 1918, Lucretia Mabel Lewis, wife of Denton Fowler De Baun. Funeral service from her late residence, Haverstraw, N. Y., Thursday afternoon, March 14, at 2:30 o'clock. Carriages will be in waiting arrival of West Shore trains leaving West 42d St. at 11:15 and 12:15.

DENTON.—Members of the Masters and Past Masters' Association of the Sixth Masonic District are requested to attend the funeral service of George F. Denton, Master of Mosaic Lodge, 418, at his residence, 252 West 45th St., Thursday evening at 8 o'clock.
WILLIAM H. McINTYRE, President.
B. D. BRANCH, Secretary.

FOLEY.—On Tuesday, March 12, John Francis Foley. Funeral Saturday, March 16, from his residence, 432 Lewis Av., Brooklyn. Requiem mass at the Church of Our Lady of Victory, Throop Av. and McDonough St., at 9:30 A. M. Interment at Holy Cross Cemetery. Please omit flowers.

FORD.—At her residence, 516 Nostrand Av., Brooklyn, on Tuesday, March 12, Theresa Ford. Funeral at convenience of family.

GRIGNARD.—On March 12, Charles Edmund, husband of Florence Harriet Grignard, aged 34 years. Services THE FUNERAL CHURCH, Broadway, 66th St., (Campbell Bldg.,) Thursday afternoon, 2 o'clock. Interment private. Philadelphia papers copy.

HAINES.—At Lincoln, Mass., March 13, N. John Haines, Jr., son of the late N. J. and Mary E. Haines. Funeral Thursday at Congregational Church, Lincoln, at 3:30 P. M. Burial at Woodlawn, New York City. Omit flowers.

HARDENBERGH.—Suddenly, on Wednesday, March 13, 1918, at his residence, 40 East 62d St., Henry Janeway, son of the late John Pool and Frances Eddy Hardenbergh. Funeral services will be held at St. Bartholomew's Church, Madison Av. and 44th St., on Friday, March 15, at 10:30 A. M. Interment private.

HEALY.—In Brooklyn, March 13, Katherine Welply Healy, wife of the late Edward M. Healy. Funeral Friday morning from the residence of her sister, Mrs. D. B. Martin, 73 Avon St., New Haven, Conn. Interment St. Lawrence Cemetery.

HESS.—At Baltimore, Md., on Tuesday, March 12, 1918, Nathan Hess, beloved brother of Mrs. Amelia Steinhardt, Joseph, Samuel N., and Abe N. Hess. Funeral from the Chapel, 503 Atlantic Av., Brooklyn, on Friday, March 15, at 10 A. M. Interment at Machpelah Cemetery, Cypress Hills. Please omit flowers.

HOGAN.—On March 12, Helen Margaret, widow of the late Charles J. Hogan, at the home of her aunt, Mrs. E. N. Lavonby, 203 West 91st St. Interment Albany.

HULSHIZER.—Jersey City, March 11, 1918, David J. Hulshizer of 2,787 Boulevard. Relatives and friends are invited to attend the funeral services at the funeral parlors of George Stevens, undertaker, 605 Jersey Av., Jersey City, on Thursday afternoon at 1:30 o'clock.

JACOBS.—Tuesday night, March 12, 1918, in her 85th year, Augusta, widow of the late Jacob Jacobs and sister of Mrs. Bertha Casper, Mrs. Caroline Jacobs, and Mrs. Sarah Cohen. Funeral services at her late residence, 70 Lenox Av., Thursday, March 14, at 1:30 P. M. Kindly omit flowers.

KIRK.—Hiram Merritt, after a brief illness, on Tuesday, March 12, 1918, Honorable Hiram Merritt Kirk, Justice of the Fourth District Municipal Court, at his residence, 146 East 49th St. Funeral private. Interment Woodlawn, at convenience of the family. By request, kindly omit flowers.

LUTZ.—Suddenly, March 10, at her residence, 532 East 88th St., Sophia Lutz, beloved mother of Elizabeth Weber and Henry F. Lutz. Funeral services Wednesday, 8 P. M. Interment Thursday, 11 A. M.

MACDONALD.—At Summit, N. J., March 13, 1918, Mary Elliott, wife of Robert Macdonald, in her 67th year. Funeral services will be held at her late residence, 12 Sayre St., Summit, N. J., on Saturday, March 16, at 2 P. M.

MacPHERSON.—On Wednesday, March 13, 1918, Catherine M., beloved daughter of Gavin L. MacPherson, aged 20 years. Funeral services at her late residence, 2,104 Vyse Av., Bronx, on Thursday, at 8:15 P. M. Interment Woodlawn.

McFADDEN.—Suddenly, at Atlantic City, N. J., March 11, 1918, Martha Wilcox, beloved wife of Dr. G. Howard McFadden. Funeral services at her late residence, 315 State St., Hackensack, N. J., on Thursday afternoon, March 14, at 2:30 o'clock. Train leaves Jersey City via N. Y., Susquehanna & Western R. R. 1:32.

McLELLAN.—At Champlain, N. Y., March 11, 1918, Charles Woodberry, in the 82d year of his age. Funeral services at his late residence, Champlain, N. Y., Thursday, at 2:30 o'clock.

MAHONY.—On March 12, in his 78th year, Michael J., beloved husband of Annie Campbell Mahony and brother of Daniel F. Mahony, Mrs. John J. Walsh, and the late Rev. Eugene P. Mahony. Funeral from his late residence, 126 West 87th St., Manhattan. Solemn high mass of requiem, Holy Name Church, West 96th St. and Amsterdam Av., on Saturday, March 16, at 10 A. M. Interment Calvary.

MAHONEY.—Mary Ellen, beloved mother of Hon. Jeremiah T. Mahoney, at her residence, 23 East 88th St., Tuesday, March 12. Members of the Osceola Club of the 15th Assembly District are respectfully requested to meet at the clubhouse on Friday, March 15, at 10:30 A. M., where they will proceed in a body to the Church of St. Ignatius Loyola, 84th St. and Park Av. Signed:
WILLIAM H. CORBITT, Pres.

MAURER.—At Belmar, N. J., on March 13, 1918, Thomas D. Maurer, aged 72 years, Auditor of New York & Long Branch Railroad. Notice of funeral later.

MICHAELIS.—On March 13, at her residence, 230 West 99th St., Henrietta, beloved wife of the late Edward Michaelis. Notice of funeral later.

MOSES.—At 610 West 111th St., Rosalie Davis Moses, widow of I. Harby Moses. Services and interment at Sumter, S. C.

MULLIGAN.—On Tuesday, March 12, 1918, George Mulligan, in his 82d year. Funeral services will be held at his late residence, 124 East 71st St., on Friday evening, March 15, at 8 o'clock. Interment at convenience of family.

MUNYON.—At Palm Beach, Fla., on March 10, 1918, James Monroe Munyon, aged 69. Funeral services on Friday afternoon, at 2 o'clock, at Oliver H. Bair Building, 1820 Chestnut St., Philadelphia. Interment private.

O'LEARY.—Mary, daughter of the late William J, and Sarah McGrane O'Leary, beloved sister of Margaret and Penelope O'Leary. Funeral from Church of the Blessed Sacrament, Friday, March 15, 10 o'clock.

ORWAN.—Mortimer S., beloved son of Mr. Leopold and Bertha, (nee Spitz.) born Nov. 27, 1898, died March 13, 1918. Funeral from his late residence, 339 East 82d St., Friday, March 15, at 12 noon. Interment Hungarian Societies, Union Field Cemetery.

PAYNE.—On Tuesday, March 12, 1918, Grace Wright, beloved wife of Halbert E. Payne and daughter of Sarah Howell Wright and the late Dr. J. Williston Wright. Funeral service at the Marble Collegiate Church, 5th Av. and 29th St., on Thursday, March 14, at 10:30 A. M. Interment Poughkeepsie, N. Y. Poughkeepsie papers please copy.

PRALL.—Suddenly, at Elmhurst, N. Y., on March 13, 1918, John Howard Prall, dearly beloved husband of Sarah Goldsmith Prall.

Died.

RASELY.—Anabel Cammeyer, beloved wife of George Rasely, Tuesday morning, March 12. Funeral service Thursday afternoon, 2:30, at Fifth Avenue Baptist Church, 8 West 46th St., Manhattan.

SCHAMBACH.—Suddenly, in Allendale, N. J., March 11, 1918, Elizabeth Winrow, beloved wife of Robert P. Schambach, aged 30 years. Funeral service on Thursday, March 14, 1918, from her late residence, Allendale, N. J., at 8 P. M. Interment at Cypress Hills Cemetery.

SHAPIRO.—On Tuesday, March 12, Charles, beloved son of Sarah Shapiro and the late Aaron Shapiro. Funeral Friday.

SMITH.—At Johns Hopkins Hospital, Baltimore, on Friday, March 8, in her twenty-seventh year, Eleanor Woods Burr, wife of Geddes Smith.

SMITH.—On Tuesday, March 12, 1918, Ralph Sarnsworth Smith, in his 63d year. Funeral services will be held at his late residence, 610 Hancock St., Brooklyn, on Friday evening at 8 o'clock.

ST. VRAIN.—Joseph R. Services THE FUNERAL CHURCH, 1,970 Broadway, (Campbell's,) Thursday, 10 A. M. Auspices Actors' Fund.

WEILL.—On March 13, 1918, Benoit Weill, beloved husband of Julie Weill, in his 74th year. Funeral March 14, at 2 P. M., from his late residence, 80 Prospect Av., Flushing, L. I.

WICKHAM.—Suddenly, on March 12, 1918, Edward F. Wickham, at his home, 1,227 Fulton St., Brooklyn, formerly of the First Ward, New York City. Funeral on Friday, March 15, 1918, at 2 P. M. Interment Calvary Cemetery.

ABRAMOWITZ.—Morris, Roosevelt Hospital, March 11, aged 42.
ALGER.—Margaret E., Bellevue Hospital, March 11, aged 65.
BROWN.—Rachael, 45 West 130th St., March 11, aged 39.
BYRNE.—Mary F., 154 East 85th St., March 12. Funeral tomorrow, 9:30 A. M.
CARROLL.—Margaret, 304 East 139th St., March 11.
CHRISTIAN.—John, Harlem Hospital, March 11, aged 35. Funeral today, 8:30 A. M.
CLARKE.—Ruby, 227 West 62d St., March 11.
CLOW.—Andrew B., 136 West 113th St., March 12. Funeral services today.
DALY.—Mary M., 437 East 121st St., March 12, aged 29. Funeral tomorrow, 9 A. M.
DORNEY.—William H., 1,170 Ogden Av., Bronx, March 12. Funeral today, 9:30 A. M.
DOYLE.—James, 145 East 50th St., March 12. Funeral notice later.
DUFFY.—Michael, 333 West 21st St., March 12. Funeral today.
DUNHAM.—Frank M., 372 West 127th St., March 10. Funeral today, 10 A. M.
EDWARDS.—F. S., Metropolitan Hospital, March 12, aged 50.
GOLDMAN.—Solman, 227 West 121st St., March 12. Funeral today, 3 P. M.
HESLIN.—Thomas M., 709 Columbus Av., March 12. Funeral notice later.
HOERTH.—John, 65 East 87th St., March 12.
KANTOR.—Jacob, 142 West 4th St., March 11, aged 51.
KAUFHOLD.—Frank, 497 East 163d St., March 12, aged 74. Funeral today, 2 P. M.
LABENYER.—Anna, Bellevue Hospital, March 11, aged 52.
LIGHT.—Charles, 3,415 Broadway, March 11, aged 71.
LUTZ.—Barbetta, Bellevue Hospital, March 11, aged 42.
McCONAGHIE.—Ellen J., March 12, aged 67. Funeral 161 8th Av. today.
McINTYRE.—Margaret C., March 12. Funeral 685 Amsterdam Av. today, 2 P. M.
MALDRUM.—William, Bellevue Hospital, March 11, aged 42.
MAUTE.—John F., 610 9th Av., March 11. Funeral private.
MAY.—Augusta, Bellevue Hospital, March 11, aged 52.
MURRAY.—Mary, 412 East 202d St., March 12. Funeral tomorrow, 9:30 A. M.
OAPERO.—Frank, St. Mark's Hospital, March 12, aged 34.
OATES.—Mary, 732 Columbus Av., March 11. Funeral today, 10 A. M.
QUERLING.—William, March 12. Funeral 335 Bleecker St., private.
RINKE.—Joseph A., 734 Jackson Av., Bronx, March 12. Funeral tomorrow, 1:30 P. M.
SCAROLA.—Angelina, French Hospital, March 12, aged 34.
SCHAUMANN.—Mary J., 1,842 Arthur Av., Bronx, March 11. Funeral today, 2 P. M.
SCHNAUSER.—William, 3,444 3d Av., March 11. Funeral today, 2 P. M.
SEIBOLD.—Elsie, 422 West 47th St., March 12, aged 25. Funeral today, 1:30 P. M.
SEIDEMAN.—Charles, 107 East 123d St., March 12. Funeral today, 10 A. M.
SMITH.—Bernard F., 329 East 33d St., March 12. Funeral today, 2 P. M.
SULLIVAN.—Mary E., 2,144 Lexington Av., March 11.
TURRILL.—J. W., Hotel Breslin, March 11, aged 50.
WARREN.—Stephen, 401 East 83d St., March 12, aged 43. Funeral today, 1:30 P. M.
WEISS.—Abraham J., 69 Willett St., March 11, aged 79.

Brooklyn.

BRADY.—Thomas C., 540 Ocean Av., March 11. Funeral today, 9 A. M.
CAMPBELL.—Nora, 185 Stockholm St., March 11, aged 50. Funeral today.
CUNNINGHAM.—Thomas P., 614 Washington Av., March 13. Funeral notice later.
DAVIS.—William C., Lohman's Lane and East 92d St., March 12, aged 68.
EDWARDS.—Frederick S., 718 5th Av., March 11, aged 50. Funeral today, 2 P. M.
EGAN.—John P., 650 Washington Av., March 12. Funeral today, 9:30 A. M.
FLACHSENHARR.—August, 612 East 43d St., March 11, aged 46. Funeral today, 2 P. M.
GERLICH.—Katherina, 1,293 Prospect Av., March 12, aged 73. Funeral today, 1 P. M.
GUERRA.—Joseph, Kings County Hospital, March 11, aged 69.
HOPKINS.—Oscar H., 881 Anthon Av., March 11, aged 35. Funeral tomorrow.
KRAUSE.—Frederick L., 232 Central Av., March 11, aged 79. Funeral today, 2 P. M.
KRUMM.—Philippine, 302 East 90th St., March 12. Funeral today, 2 P. M.
LANG.—Anna, 2,583 Madison St., March 11, aged 59. Funeral today, 9 A. M.
LYNCH.—Henry W., 124 Hawthorne St., March 12, aged 70.
McQUEEN.—Enoch W., 695 Baltic St., March 11.
MERRITT.—Angelo, 354 Gates Av., March 13. Funeral service tomorrow.
MITCHILL.—Laura D., Seney Hospital, March 11.
MONAGHAN.—George, Metropolitan Hospital, March 13, aged 47. Funeral tomorrow, 2 P. M.
MOSS.—Isaac, 343 13th St., March 11.
NAYLOR.—Henry E., 22 Carlton Av., March 12, aged 64. Funeral tomorrow.
NEWELL.—William T., 294 Cumberland St., March 13. Funeral service tomorrow.
RYAN.—Jane W., 67 Stone Av., March 11. Funeral today, 9:30 A. M.
SHEA.—Dennis, 1,225 41st St., March 11. Funeral tomorrow, 8:30 A. M.
SIGRISE.—William, 272 East 39th St., March 12, aged 49.
SMITH.—Ann E., 782 Lafayette Av., March 12. Funeral tomorrow, 9:30 A. M.
SOUTHMAYD.—John F., 350 Union St., March 12, aged 50.
STALNACKE.—Kristine, 178 East 68th St., March 11, aged 58. Funeral today, 2 P. M.
TIEGLAND.—Morris, Holy Family Hospital, March 11, aged 27.
TRAUGOTT.—Ann F., 1,267 Fulton St., March 12. Funeral tomorrow, 9:30 A. M.
WOLL.—George, 462 Evergreen Av., March 11, aged 66. Funeral today, 9 A. M.

Hoboken, Jersey City, and Newark.

ALLEN.—Charles E., Lake St., Newark, March 11, aged 53.
BERTELL.—Louis A., 10 Graham St., Jersey City, March 11, aged 33.
COYLE.—John, 70 Bevan St., Jersey City, March 12. Funeral today.
CURRID.—Frances, 520 Orange St., Newark, March 12.
DANIELS.—Marcella, 357 Montgomery St., Jersey City, March 12.
DAY.—Charles S., 788 Montgomery St., Jersey City, March 12.
DONEMAN.—Mary, 110 Monroe St., Hoboken, March 11. Funeral today, 9 A. M.
DOUGHERTY.—Edward, 20 Hopkins Av., Jersey City, March 11. Funeral today, 9 A. M.
DUFF.—Cecilia, 60 Wayne St., Jersey City, March 11. Funeral today.
LEAR.—Charles, March 11, aged 55. Funeral 489 Springfield Av., Newark.
MILLER.—John, 882 South 14th St., Newark, March 11, aged 25.
SHANLEY.—Catherine, 13 North 3d St., Newark, March 12.
TRNKA.—Frances, 416 Oak St., West Hoboken, March 11, aged 74. Funeral private.
WALLCROFT.—Joseph E., 287 7th Av., Newark, March 11.

Long Island.

BRUNCK.—Arthur, Glendale, March 12. Funeral service today.
ENNIS.—William T., Rockaway Beach, March 11, aged 41. Funeral today.
LOHMILLER.—John, Ridgewood, March 11, aged 31.
LONARGAN.—Patrick, Long Island City, March 12. Funeral today, 9:30 A. M.
MELVILLE.—Dr. John D., Deer Park, March 13. Funeral tomorrow, 10:30 A. M.
PENN.—Mary E., Maspeth, March 11. Funeral tomorrow, 1 P. M.

In Memoriam.

BUCH.—Anniversary mass for Samuel E. Buch Friday, March 15, 9 A. M., Holy Name Church, 96th and Amsterdam; also at St. Brendan's and St. Vincent Ferrer's.

LESTER.—In loving memory of a devoted wife and a loving mother, Mrs. James U. Lester, who died March 14, 1917. High mass, 8 A. M., Sacred Heart Church, Dobbs Ferry, N. Y.
JAMES U. LESTER AND CHILDREN.

LINCH.—Mary A. In loving memory of a devoted mother. March 14, 1910.

MARX.—In memory of Joseph Marx, beloved husband and devoted father, who died March 14, 1917.

MILLS.—In loving remembrance of Edgar Ryder Mills, who died March 14, 1903. Gone but not forgotten.

DUFFY.—Right Rev. Mgr. James S., mass, St. Agnes's Church, Brooklyn, today, 10 A. M.

GOLDSMITH.—Samuel H., in memory of; died March 14, 1916.

HOGAN.—Ellen. Mass St. Joseph's Church, Newark, today, 8 A. M.

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4 CUPS OF WHEAT FLOUR TO THE POUND
If each family used 4 cups of flour less per week, the saving would be 22 million pounds or 112,244 barrels every week.
The greatest help housekeepers can give to win the war is to make this saving and it can be done by using this recipe in place of white flour bread.
Corn Meal Biscuits
¾ cup scalded milk
1 cup corn meal
2 tablespoons shortening
¾ teaspoon salt
1 cup white flour
4 teaspoons Royal Baking Powder
Save ¼ cup of the measured flour for board. Pour milk over corn meal, add shortening and salt. When cold, add sifted flour and baking powder. Roll out lightly on floured board. Cut with biscuit cutter and bake in greased pan fifteen to twenty minutes.
Our new Red, White and Blue booklet, "Best War Time Recipes," containing many other recipes for making delicious and wholesome wheat saving foods, mailed free—address
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FOOD WILL WIN THE WAR

CHARLES PAGE BRYAN, EX-AMBASSADOR, DIES

Served in Japan Under Taft, and as Minister to China, Brazil, Switzerland, and Belgium.

WASHINGTON, March 13.—Charles Page Bryan, United States Ambassador to Japan under President Taft, died of heart disease at his home here last night.

Mr. Bryan also served as Minister to China, Brazil, Switzerland, Belgium, and Portugal. He was born in Chicago on Oct. 6, 1856, and was educated at the University of Virginia from 1877 to 1879. He was admitted to the bar in 1878, and received the degree of LL.D. from Columbian University in 1879. He lived in Colorado from 1879 to 1884, and was a member of the State House of Representatives in 1880. Later he moved to Illinois, where he was in the House of Representatives from 1888 to 1897.

From 1897 to 1898 Mr. Bryan was Minister to China. Between 1898 and 1911 he served as Minister to Brazil, Switzerland, Portugal, and Belgium. On Aug. 6, 1911, Mr. Bryan was appointed Ambassador to Japan. In November, 1912, he resigned because of illness, it was stated, although it was rumored at the time that his resignation was caused by a misunderstanding with Secretary of State Knox.

Mr. Bryan had lived in Washington since his retirement from the diplomatic service. He was a member of the Society of the Cincinnati.

WASSILI SAFONOFF DIES.

Conductor of the New York Philharmonic Society from 1906 to 1909.

PETROGRAD, March 13.—Wassili Safonoff, the orchestral conductor, formerly leader of the Philharmonic Society of New York, is dead at Kislovodsk, a watering place in the Caucasus.

Wassili Safonoff was born at Istchory, in the Caucasus, in 1852, and first studied piano with Leschetitzky and Zaremba, then with Brassin, taking the gold medal of the Petrograd Conservatory, where he became a teacher. For many years he was conductor of the Moscow Imperial Music Society and director of the Conservatory of Moscow. He first appeared abroad as conductor with the London Symphony Orchestra in England.

Mr. Safonoff came to New York in 1904 among a number of leading European conductors with the Philharmonic, following the death of Anton Seidl, and he was the one chosen for a continuous term lasting from 1906 to 1909, when he returned to Petrograd. He gave in New York some notable performances of Russian music, such as the symphonies of Tschaikowsky, which he conducted in free-arm fashion without a baton. Among his pupils were Josef Lhevinne and the composer Scriabine.

BARON BLYTHSWOOD DEAD.

Ex-Lieutenant Governor of Guernsey Served in Egyptian and Boer Wars.

LONDON, March 13.—Baron Blythswood, Lieutenant Governor of Guernsey, Alderney, and dependencies from 1903 to 1908, died yesterday at Douglas Support, Lanarkshire.

Barrington Bulkeley Douglas Campbell-Douglas, third Baron Blythswood, K. C. B., C. V., C. V. O., and M. V. O., was born in 1845 and succeeded to his title in 1916. Baron Blythswood was the son of Archibald Campbell of Blythswood, the first Baron Blythswood. Baron Blythswood was educated at Eton and entered the Scots Guards in 1864. He served as commander of the First Battalion of the Scots Guards in the Egyptian war of 1882, and was commander of the Scots Guards from 1892 to 1896. He served in the Boer war with the rank of Major General.

Baron Blythswood married Mildred Catherine Hawley, the late daughter of Sir Joseph Hawley, in 1869. His heir, the eldest of three sons, is Hon. Archibald Douglas-Campbell, Captain in the Scots Guards.

David R. Young, Actor.

Special to The New York Times.

NEW LONDON, Conn., March 13.—David R. Young, Shakespearean actor, died here today from pneumonia. His death occurred on his 68th birthday. He was born in New York. For the last ten years he had resided here.

Mr. Young had followed his profession for nearly fifty years. He first made his appearance on the stage as a baby in the arms of his mother, who was Fanny Herring, the noted English actress. He became a well known Shakespearean actor, playing with Robert Mantell, Julia Marlowe and others. Besides his wife he is survived by three sons.

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NEW JERSEY—Atlantic City.

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BRIGHTON AVE. & BEACH
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White Service.

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Noted for its superior table and service.

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Ocean view. Capacity 300. Private baths, running water in rooms, elevator, etc. Music. $3.00 up daily, special weekly. Am. plan. Open all year. Booklet. SAMUEL ELLIS.

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Facing ocean. Large, attractive rooms, elevator; superior table. White service.
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Orchestra of soloists. Sea water baths. 300 delightful rooms, with private bath. Private garage on the premises. Illustrated literature.
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ASHEVILLE, N. C., "Land of the Sky." Winter tourist headquarters; golf, motoring; fine hotels. For booklet write Board of Trade.

HEARING AT ALBANY PRESAGES PASSAGE OF BILL REVIVING BOXING

NEW LEASE OF LIFE LIKELY FOR BOXING

Dead Sport, Under Ministrations of Dr. McCue and His Bill, Sits Up and Opens Eyes.

MUCH SUPPORT AT HEARING

Eminent Men Quoted as Favoring Revival of Ring Bouts — Stress Laid on Importance in Training.

Special to The New York Times.

ALBANY, N. Y., March 13.—Boxing, game under adversity, staged what is believed to be a "successful come back" in a long-drawn-out battle with its recent conqueror—the Legislature—here this afternoon. Having received a knockout blow last year, the sport got another chance before the Assembly Judiciary Committee at a hearing on the bill reviving it, introduced by Assemblyman Martin G. McCue of New York, an old-time pugilist. The result is expected to be a decision tomorrow for renewal of boxing. A poll of the committee tonight indicates favorable action.

Legislators, sporting men, promoters, sporting writers, labor representatives, and men speaking for Uncle Sam's fighters in the training camps presented weighty arguments as antidotes to the "sleep pill" handed to the game by the 1917 Legislature.

There was no opposition expressed to the McCue measure at the hearing. The committee was appealed to report the bill for patriotic reasons. Members were told that boxing is needed to fit physically the men who have shouldered the nation's arms and to condition them for the campaign over the sea. Proper regulation of the game, speakers declared, is all that is needed to place it on the same high plane with the other forms of athletics which Americans enjoy.

The whole trouble with the Frawley law, which legalized boxing, the committee was told, was maladministration by the men appointed to regulate the sport.

A Matter of Personnel.

"The trouble lay with the Commissioners appointed to supervise the operation of the Frawley law," declared Assemblyman McCue, sponsor for the present bill. "They were appointed for political reasons, to please some Senators who are not now members of the Senate. The trouble was not in the law, but in the administration of it. I take it for granted that the Governor has received a lesson in Boxing Commissioners that he will never forget, and that, given the proper man to regulate the sport, he will see the advisability of signing the bill."

Sporting writers from various parts of the State, chiefly from New York City, were out in force, hoping to see boxing placed back in good status on the statute books. All were agreed that proper regulation alone was needed to accomplish this.

William J. Rafter, of Brooklyn, who conducted a country-wide investigation of the sentiment of prominent men, former Presidents, Cabinet members, Members of Congress, Governors, military men, clergymen and college professors, read communications received by him from them, all expressing the sentiment that boxing was good, morally and physically, and that it was needed.

One letter which he submitted to Chairman Pratt of the Judiciary Committee to read, but which was not for publication, was from General Pershing, commander of the American forces in France. It was written at the front. Of 500 replies, only two were against boxing. Governor Whitman had admitted to him, he said, that boxing was a great thing.

Quotes the Governor.

"The Governor told me that he would regard himself as criminally negligent if he did not see that his boy was instructed in boxing," said Mr. Rafter.

Mr. Rafter pointed out what the professional boxers are doing for the war in their instruction work at the various army cantonments. He contended that if the sport was good enough for the Federal Government it should be good enough for the State of New York.

One of the typical paragraphs he read from the mass of communications came from Supreme Court Justice Hasbrouck of Kingston. "I'm in favor of having every fellow cultivated to the tips of his fingers so he can lick his weight in wildcats," he wrote.

"That's the proper sentiment," declared Chairman Pratt.

Robert Edgren of New York, a member of the Commission on Training Camp Activities, said it was entirely illogical to have conflicting laws, one sanctioning boxing in military camps and the other prohibiting the game outside.

James P. Holland, President of the State Federation of Labor, but not speaking as its representative, contended that a wide spread knowledge of boxing would largely do away with the gunmen and that "the more boxing you have the less use there will be for doctors."

Still another labor representative, Peter Brady of New York, said that a man who knew boxing made a better trade unionist. Ex-Assemblyman John R. Powers of Rochester, Billy Gibson, manager of Benny Leonard, world's lightweight champion, and Charles J. Harvey, Secretary of the old boxing commission, also spoke in favor of the McCue bill.

Leo H. Haley of the National Security League, said that Legislature and the Governor could do more for the boys in the camps by enacting the McCue bill into law than by anything else. There is a clause in the bill which provides that 20 per cent. of the gate receipts from boxing contests shall be turned over to purchase athletic paraphernalia for the men in cantonments. This clause in itself, he argued, should be justification for passing the bill.

Assemblyman McCue announced to the committee that New York sporting writers had promised him that if his bill was enacted into law they would use their best efforts to see that it was properly carried out.

SOLDIERS IN FAST BOUTS.

Boxing Tournament at Camp Upton Nears Finals.

Special to The New York Times.

CAMP UPTON, L. I., March 13.—The divisional boxing tournament, in which every man in camp is taking part, has narrowed down to inter-regimental contests. Tonight finals were held between the winners of battalion contests in the 305th and 306th Infantry and some of the artillery units.

In the featherweight class Bartenbach, Company C, 306th Infantry, knocked out Lemaire, Company D, 305th Infantry. Schroeder, Headquarters Company, 306th Field Artillery, won by forfeit. In the lightweight class Tarzian, Company E, 305th Infantry, won from Herold, Machine Gun Company, 306th Infantry, who retired after the first round. In the welterweight class Tiplitz, Company G, 306th Infantry, was given a decision over Lebisp, Company K, 305th Infantry. Kauffman, Machine Gun Company, 306th Infantry, defeated Christiansen, Company D, 305th Infantry, who retired after the first round.

In the heavyweight class Gaddi, Company L, 306th Infantry, won by forfeit. Hines, Company M, 306th Infantry, was given a decision in the light-heavyweight class for the same reason. Carl, heavyweight of Battery F, 306th Field Artillery, also won by default. Blake, Company E, 306th Field Artillery, defeated Rivers, 302d Trench Mortar Battery. Both are heavyweights.

Tomorrow night the 307th and 308th Infantry finals will be contested.

FLUSHING TIED WITH POLY.

Victory Over Commercial Complicates Hockey League Race.

Standing of the Teams.

	Won.	Lost.	Tied.	Pts.
Erasmus	5	0	1	11
Poly Prep	4	0	2	10
Flushing	4	1	2	10
Jamaica	3	2	1	7
New Utrecht	3	4	0	6
Manual	2	2	1	5
Commercial	1	5	1	3
Boys' High	0	6	0	0

The Flushing High School hockey team won its way into a tie with Poly Prep for second place in the Interscholastic Hockey League race last night at the Brooklyn Ice Palace by winning a close victory over Commercial High by a score of 2 to 1. The game was hard fought, and Commercial tried hard to stave off defeat. Flushing and Poly Prep each have ten points in the league standing. If Poly should lose to Erasmus in the final game tomorrow night, Poly and Flushing will have to play off the tie for second place honors and the silver medals offered by the Amateur Hockey League.

Pickells started the scoring for Flushing in the first period, when he shot a goal from scrimmage in 2.25. In the second half Commercial tied the count, Jewell sending the disc home in 6:03. Shields tallied the deciding goal for Flushing on a pretty shot after 12:25 minutes of play in the last half.

In the other game of the double-header, New Utrecht defeated Manual by a score of 1 to 0, and advanced into fourth place in the league race. There was no scoring in the first period, the sevens being evenly matched. In the last half, Sadler scored the winning goal, scoring from scrimmage two minutes before the end of the game.

The lineup and summaries of both games:

Flushing, (2.)	Position.	Commercial, (1.)
Bleecker	G.	Frank
Alford	P.	Otto
Goddard	C. P.	Jewell
Murtha	R.	Fleig
Shields	C.	Colburn
Pickells	L. W.	Asch
Gladding	R. W.	Paddock

Goals—First Half—Pickells in 2:25; second half—Fleig in 6:03, Shields in 12:25. Substitutions—Townsend for Alford, Woodward for Townsend, Rosenfeld for Woodward. Penalties—Gladding, two minutes for tripping; Pickells, two minutes for hooking. Referee—John W. McGrath, International Skating Union. Timer—John Murray. Time of halves—15 minutes.

New Utrecht, (1.)	Position.	Manual, (0.)
Ritter	G.	Tredwell
L. Hart	P.	Hill
Squier	C. P.	Berry
Sadler	R.	Titus
Hettrick	C.	Martin
Edwards	L. W.	Jahn
E. Hart	R. W.	Kramer

Goal—Sadler in 13:40. Substitutions—Fredericks for Squier, Mowrey for Martin. Penalties—Sadler, one minute for body checking; Kramer, one minute for hooking; Hill, two minutes for tripping. Referee—John W. McGrath, International Skating Union. Timer—John Murray. Time of halves—15 minutes.

FARMERS LOSE AT HOCKEY.

Leaders in Bankers' League Go Down Before National City Bank Team.

Standing of the Teams.

	W.	L.	P. C.
Farmers' L. and T. Co.	5	2	.714
National City Bank	5	3	.625
Equitable Trust	4	3	.571
Guaranty Trust	0	6	.000

The Farmers' Loan and Trust Company hockey team, leading the Bankers' Hockey League race, received a surprise last night when they went down to defeat before the National City Bank team at the Crystal Ice Rink by a score of 5 to 2. Bacon, a newcomer in the City Bank aggregation, played a fine game at centre and tallied two of the goals. Dickinson, playing cover point for the victors, gave the most spectacular performances of the evening, scoring three of the City Bank's goals, two of them of sensational shots from the centre of the rink. By winning last night the City Bank team moved up into second place.

The lineup and summary:

Nat. City Bank.	Position.	Farm. L. & T.
Hoffman	G.	Mayhoff
McConchie	P.	Owen
Dickinson	C. P.	Wrenn
Bacon	C.	Myers
Lovejoy	L. W.	Scott
Van Siclen	R. W.	Keator

Goals: First half—Bacon, in 6:07; Myers, in 8:10. Second half—Dickinson, in 4:03; Bacon in 7:10; Dickinson, in 8:04; Owen, in 13:00; Dickinson, in 14:10. Substitutions—Lemberg for Keator, Robinson for Lemberg. Referee—J. H. Hecker. Assistant referee—Peter J. Fisher. Time of halves—15 minutes.

AMATEUR BOXERS IN RING.

Performers in 110-Pound Class Provide Thrills at Crescent A. C.

Amateur boxers of the 110-pound division furnished the most interesting competition last night in the preliminary contests of the Crescent Athletic Club's monthly boxing tournament at the New Moon Gymnasium in Brooklyn. Seven contests at this weight were staged, and two of them resulted in decisive victories, the finish coming in the first round in each instance. A negro boxer, G. H. Smith, making his first appearance, earned a decision in three rounds. When the judges' verdict was announced Smith aroused the New Moon members with his gymnastic stunts and gyrations about the ring, all of which went to illustrate the fact that he was pleased. Another decisive victory came in the 135-pound class, when G. Schuman stopped E. Crozier in one round.

The summaries:

110-Pound Class.—O. Goldsmith, Clark House A. A., defeated J. Mase, Union Settlement A. C., three rounds, judges' decision; G. H. Smith, unattached, defeated W. Willsey, unattached, three rounds, judges' decision; S. Bortz, Rutgers Place Gymnasium, defeated T. Walsh, Presentation Club, one round, referee's decision; L. Cohen, Boys' Club, defeated M. Brown, Clark House A. A., three rounds, judges' decision; T. Gilmore, Union Settlement A. C., won from L. R. Eagan, unattached, by default; J. La Basso, Own Set A. C., defeated E. Noto, Presentation Club, one round, referee's decision; J. McGuire, unattached, defeated B. V. Cornelio, unattached, three rounds, judges' decision; L. Goldberg, unattached, defeated M. Weitz, Educational Alliance, three rounds, judges' decision.

115-Pound Class.—F. Zeller, Union Settlement A. C., defeated H. Lunfield, unattached, three rounds, judges' decision.

135-Pound Class.—G. Schuman, unattached, defeated E. Crozier, unattached, one round, referee's decision; J. Riese, Union Settlement A. C., defeated R. Ebeith, Mohawk A. C., three rounds, judges' decision.

YANKEES HAVE HARD WORKOUT AT MACON

Huggins Puts Men Through Varied Practice — Fourteen Players Now at Camp.

Special to The New York Times.

MACON, Ga., March 13.—The Yankee regulars are beginning to drift in, and by the end of the week the squad will be practically complete, barring those who may not adjust salary differences by that time. There were reinforcements last night and today. Walter Pipp, the first baseman; Frank Gilhooley, outfielder, and Harry Hannah, a catcher from the Golden West, were in today's practice.

Pipp is in splendid condition. His pink cheeks and high spirits prove that. He may not be with the Yanks all Summer, for he says he is in the next call of the draft, and that the army may have him by August or September. On the contrary, the Yankees may have his services throughout the season.

Gilhooley looks as if he had put on weight during his long idleness, but says he is lighter than a year ago. He has been playing indoor baseball in Toledo.

Huggins in practice this morning ordered a new innovation, consisting of arduous work in gathering in high pop flies. Practice of that sort makes the neck feel as if it were broken in two, but Hug sent the men through it at a gruelling pace.

Hannah was active in this pop-fly nabbing for one of his size. He is a whopper, and down to bone and muscle now. Thormahlen, McGraw, and Monroe were taken in hand by Huggins for more special coaching. Huggins is laying stress on getting his young pitchers familiar with his ideas. He drilled the three named in control.

Speaking of Vick, his manager has been impressed with his batting style. He has a snap motion and is a natural hitter who ought to become a great batter, opines Huggins. Hannah and Pipp both hit the ball hard and far in the afternoon practice. Pipp was the first man to clear the right field fence; it is a short fence, but Pipp was the first of the year to get a ball over it, and that just after stepping off a train. Elmer Miller, the outfielder, struck town this evening, being arrival 14.

STRAY PLAYERS DEPART.

Last of Giants, Yankees, and Dodgers Headed for Camps in South.

All of the ball players who are expected to play with the Giants, Yankees, and Dodgers during the coming season are now on their way to the Southern training camps. The last of the Dodgers and Yankees, who have been hibernating in this neck of the woods, left town yesterday. George Mogridge, who has not yet signed his Yankee contract, left for Macon, Ga., with Charley McManus, Assistant Secretary of the Ruppert Huston combination, expecting to pick several more players up along the way.

Home Run Baker, Allan Russell, and Bob Shawkey joined the party at Philadelphia and it is also expected that Eddie Plank, the veteran flinger, will join the other players on their way South. By the time these players arrive at Macon it is expected that the whole Yankee squad will be there, ready for business.

Ollie O'Mara was the only Dodger to leave here, but he will pick up several players on the way to Hot Springs. Hi Myers has informed the Brooklyn Club that he would sign his contract and would report at Hot Springs tomorrow. This gives Brooklyn a complete outfield with Myers, Johnston, and Hickman. Zach Wheat hasn't signed yet, but it is expected that he will don his uniform just as soon as he reaches Hot Springs.

Jim Thorpe, the Oklahoma oil magnate, decided to play ball with the Giants just as soon as he had a talk with Manager McGraw at Hot Springs. The Giants need all the outfielders they can get, because it is very likely that they will be without the services of both Robertson and Kauff.

With the town swept clean of ball players, there is nothing left for New York fans to do now but sit back and wait patiently for the home coming of the clubs.

The Spring training of the Yankees and Dodgers will be watched with interest because both clubs are undergoing a complete renovation. Manager Robinson has said that the only sure fixture on his club was Daubert at first base. There will be a brisk contest for the other positions and when the season opens he expects to have picked the best combination. The try-out at Hot Springs with the Boston Red Sox will give Robbie a good line on his new material.

Lieutenant Harry McCormick, the old Giant pinch hitter who is now in France, has sent word to President Tener of the National League that the soldiers are in need of baseballs, so the league has forwarded a stock of them to the expeditionary forces.

CANNEFAX OUT IN FRONT.

Takes First Block of Match for Cue Title from Kieckhefer.

CHICAGO, March 13.—Robert Cannefax of St. Louis won the first block of his match with Augie Kieckhefer for the world's three-cushion billiard championship tonight, 50 to 42, in fifty-eight innings. Cannefax, the challenger, was behind throughout most of the block, but by a sensational spurt near the end overcame the champion's lead, and thereafter was never in danger.

Each man played a steady game, with Cannefax scoring a little more consistently than Kieckhefer. Cannefax made the high run of six. Kieckhefer made a run of five.

WHEELER IS GOLF VICTOR.

President of U. S. G. A. Defeats W. H. Smith in Palm Beach Tourney.

Special to The New York Times.

PALM BEACH, Fla., March 13.—J. C. Hutchinson of Bala, who bid for the medal score in Monday's qualifying round of the annual golf tournament for the Palm Beach title, was forced to default in the first round at match play today to Phillip Corbin of Shettle Meadow. Another elimination was that of Wilmot H. Smith, Oakland. He was defeated by F. S. Wheeler, President of the United States Golf Association. They had a hard match, Wheeler winning on the last hole. John Shepard, Jr., Alexander Morrell and C. E. Vanvleck had the walkover matches in the first division, which developed no close contests othe rthan the Wheeler-Smith match.

The scores:

First Sixteen.—P. Corbin, Shettle Meadow, defeated J. C. Hutchinson, Bala, by default; J. G. Connor, Trenton, defeated L. Washington, Midlothian, by default; John Shepard, Jr., Rhode Island, defeated N. D. Dayton, Minnikahda, 5 and 3; S. L. Folger, Shelter Island, defeated B. H. Kroger, Hamilton, 3 and 2; F. S. Wheeler, Apawamis, defeated Wilmot Smith, Oakland, 1 up; A. Morrell, Hackensack, defeated H. L. Downey, Springfield, 9 and 7; C. E. Van Vleck, Montclair, defeated C. E. Smith, York, 4 and 3; J. B. Elwell, Apawamis, defeated A. F. Husten, St. David's, 2 and 1.

Second Sixteen.—G. D. Wilkinson, Oak Park, defeated H. B. McClellan, Fox Hills, 1 up; C. D. Smithers, Nassau, defeated C. Krippendorf, Cincinnati, 3 and 1; George F. Barnes, Englewood, defeated W. L. Waines, Calgary, 4 and 3; G. Singer, Pittsburgh, defeated G. Altmeyer, Youghiogheny, 1 up, 19 holes; J. E. Rumbough, Asheville, defeated R. M. Fair, Midlothian, 3 and 2; Edward Wylde, St. David's, defeated C. Brackett, Minnikahda, 7 and 5; H. K. Bolton, Onwentsia, defeated C. Cady, Oak Park, 5 and 4; J. Speidel, Jr., Wheeling, defeated H. M. Sternbach, North Shore, 2 up.

PORTER VICTOR AT GOLF.

Defeats Gardner on Seventeenth Green at Belleaire.

Special to The New York Times.

BELLEAIRE HEIGHTS, Fla., March 13.—Dr. C. H. Gardner of Providence proved to be too strong for R. S. Porter of Baltusrol today in the second round of the Belleaire golf championship. The latter was beaten on the seventeenth green, when Gardner laid his approach dead from a sand trap, getting a half, which gave him the match by 2 and 1. Clarence Hobart of New York, the old tennis champion, went down to defeat at the hands of T. W. Kennedy of Dubois, Penn.

The summaries:

First Flight.—J. R. Hanley, Bay City, Mich., defeated K. C. Allen, Winnipeg, by 2 up; T. W. Kennedy, Dubois, Penn., defeated Clarence Hobart, New York, by 2 up; George R. Balch, Cincinnati, defeated Burton Preston, Mansfield, by 4 and 2; C. H. Gardner, Agawam, defeated R. S. Porter, Baltusrol, by 2 and 1.

Second Sixteen.—D. C. Murray, Utica, N. Y., defeated J. Dunlap, Jr., Philadelphia, by 6 and 5; C. Gary, Warren, Penn., defeated C. E. Vosburg, Binghamton, by 4 and 2; J. L. Wyckoff, Holyoke, Mass., defeated J. V. Davidson by 2 up; T. D. Waterbury, Fox Hills, defeated L. Bercher, Clearwater, 1 up, 20 holes.

THOMPSON WINS ON LINKS.

New Yorker Defeats Perkins in Florida Golf Tourney, 2 and 1.

ORMOND BEACH, Fla., March 13.—N. B. Perkins of Louisville, Ky., winner of the Daytona Red Cross tournament in February, was eliminated from the Florida East Coast championship golf tournament in the second round of match play today. He lost to W. T. Thompson of New York, 2 up and 1 to play.

Other matches in the first flight resulted as follows: G. B. Gatliff, Louisville, defeated B. S. Colburn, Detroit, 3 and 1; G. E. Potts, Willsboro, N. Y., beat William Knight, St. Augustine, 2 and 1; Dr. George Taylor, New York, beat E. T. McKneely, Evansville, Ind., 3 and 2.

Results of the second flight were: E. C. Mahon, Chicago, defeated C. F. Bates, St. Louis, 3 and 1; W. H. Cauthra, Toronto, beat F. B. Griffin, Thompson, Conn., 3 and 2; C. B. Prettyman, Philadelphia, beat S. R. Davis, Eau Clair, Wis., 3 and 2; M. J. Owens, Toledo, beat C. W. Sherman, Chicago, 3 and 1.

ALEX JOINS CUB SQUAD.

Boards Train for Training Camp, but Has Not Yet Signed.

KANSAS CITY, March 13.—Grover Cleveland Alexander, pitcher, purchased from Philadelphia by the Chicago National League team, and who has been holding out for $10,000 as a bonus for his transfer from Philadelphia, joined the team here this morning en route to the spring training camp at Pasadena, Cal., but, it is understood, did not sign a contract.

ST. JOHN'S PREP FIVE WINS.

Overcomes Trinity High School Passers by Score of 41 to 20.

The St. John's College prep school basket ball quintet added another victory to its string for the season yesterday afternoon by trouncing the Trinity High School representatives in convincing fashion on the St. John's court in Brooklyn, 41 to 20. The St. John's victory was made possible mainly through the all-round work of Captain Damico, who played his first game after an extended illness. Damico went into the fracas at the end of the first half, replacing Conway, and thereafter led his team to a decisive triumph. The score at the end of the first half favored St. John's prep by 12 to 8.

OPPOSED TO SEVERN AS HENLEY COURSE

Number of Colleges Want Crew Race Held on Schuylkill or Hudson River.

Opposition has developed at several colleges over the decision of the American Rowing Association to hold the American Henley on the Severn at Annapolis. Some of the colleges which will be invited to enter crews favor the Schuylkill or the Hudson as being a more suitable place for the race. It it pointed out that the Severn is rough and that there is no provision for spectators other than steamboats and these boats would stir up the water sufficiently to interfere with the shells. There is also a dock at the finish of the course and from this point it is difficult to tell the position of the crews.

The date for the regatta is to be May 18, which was the tentative date discussed in the Yale-Harvard negotiations. So it is not unlikely that neither Harvard nor Yale will be able to enter the Henley. Plans are under way for a triangular race between Yale, Harvard and Princeton and if anything comes of this plan it is possible that none of these institutions will be in the proposed Severn event.

It is admitted by rowing authorities that the Annapolis course is inferior to both the Hudson and Philadelphia courses. While it has been suggested that the Navy furnish the shells for the visiting crews and thus save the inconvenience and expense of transporting shells, the Yale crews under Professor Abbott are using the English rigging with thole-pins and if the Elis decide to go to Annapolis they will have to bring their shell rigged in their own way.

There is much opposition to the Annapolis course from Syracuse, the winner of the Intercollegiate regatta at Poughkeepsie in 1916. Syracuse will be invited to take part in the Henley, but the Syracuse organ, the Orange, says: "Why leave the best course in the East for the worst? If the regatta cannot be held at Poughkeepsie, why not on the Schuylkill? The American Rowing Association, under whose auspices the national intercollegiate regatta is being held, originated in Philadelphia and has always held its races on the Schuylkill course. We fail to see the object of leaving it this year. Practically any course on which a regatta has ever been held is better for both the crews and the spectators alike than the lower Annapolis course. We hope that the knot in rowing affairs can be untangled to the best advantage of all concerned."

Since the announcement of the American Henley there has been an unexpected revival of interest in rowing at all the universities. Columbia was the most backward about getting out, but now Coach Rice has a squad of nearly forty candidates to pick his crews from, which was an unexpected response on Wednesday considering the unsettled condition of rowing affairs at Columbia.

At Syracuse, where they had practically decided to abandon rowing for the year, there has been a big response to Coach Ten Eyck's call, and the Orange is sure to have a good crew. At Yale, Harvard, Princeton and Pennsylvania the crews are on the water and are showing progress. A rowing season, which a month ago looked hopeless, now looms up as one of interesting possibilities.

WARD UNABLE TO COMPETE.

Illness Will Prevent Participation in Games on Saturday.

Announcement was made yesterday afternoon at local Amateur Athletic Union headquarters that Andy Ward, national outdoor champion at 100 and 220 yards, would not compete in the national senior indoor championship games which will be held in the 22d Regiment Armory on Saturday night. Ward, it had been announced, would start in the 60 and 300 yard events with arrived here Monday afternoon with Eddie Fall, the conference champion at a mile, and started training at the armory for the coming meet. It developed yesterday, however, that Ward had a consultation with a physician on Tuesday and the athlete was advised against competing because of a severe attack of laryngitis. The outdoor champion left on Tuesday night for his home in Chicago. Ward was to have represented the Great Lakes Naval Training Station, where, with Fall, he is in training.

Three Matches on Crescent Courts.

Three matches were played in the squash tennis team events at the Crescent A. C. yesterday. C. W. Dingee defeated C. I. Jones at 15—8, 15—2; M. F. Tomkins defeated G. Deely at 15—7, 13—15, 15—7, and H. W. Dangler triumphed over J. F. Griffin at 15—9, 15—8.

MUNOZ WINNER WITH CUE.

Defeats Wickers in National Amateur Pocket Billiard Title Play.

Standing of the Players.

	Won.	Lost.	H.R.
J. H. Shoemaker	1	0	28
A. Gardner	1	0	15
J. J. Maloney	1	0	11
C. M. Munoz	1	0	17
C. Shongood	1	0	14
T. A. Plunkett	1	1	15
A. Wickers	0	2	17
C. R. Fulton	0	3	20

Cecil M. Munoz of the Amateur Billiard Club won his first game in the national amateur pocket billiard championship tournament at the New York Athletic Club last night, when he defeated Ardie Wickers by a score of 125 to 70. Munoz, who is a veteran of national championships and one of the most proficient players in the present event, was rather slow in getting started, but once his stroke became perfected he quickly took a commanding position in the contest. Neither player resorted to the safety type of game, each being willing to risk an occasional break shot that held promise of results. Both men made high runs of 17.

In the afternoon Thomas A. Plunkett of the New York Motor Cycle Club, and champion pocket billiard player of the Elks, earned his first victory in the tournament by defeating Charles R. Fulton, who has thus far been the most successful loser. The game was marked with much safety play, which rather dulled the edge of the competition from the viewpoint of the spectators. Plunkett was in better stroke than in his first tournament match, appearing to be more accustomed to the playing conditions. He executed some sparkling shots and played so consistently well that Fulton was left trailing far behind in the early stages of the match. Plunkett's best run was 15, which showed a fine bit of pocket billiard play.

Fulton, it seemed, could never get started. He was perhaps a bit nervous, a condition which beset him in his earlier matches, and this fact robbed his play of much of its accustomed merit. He won only five frames during the contest.

The scores:

Afternoon Game.

Plunkett—5 14 13 12 6 0 14 9 10 3 8 10 4 6 14 5. Total—125. Scratches—13. High runs—15, 12, and 11.

Fulton—9 0 1 2 8 14 0 5 4 6 6 4 10 8 6 5. Total—76. Scratches—6. High runs—14, 10, and 8.

Evening Game.

Munoz—5 1 5 14 11 10 11 2 1 13 10 3 13 9 14, 10. Total—125. Scratches—6. High runs—17, 12, and 11.

Wickers—9 13 9 0 3 4 3 12 1 4 11 1 5 0. Total—70. Scratches—5. High runs—17, 13, and 9.

McALEENAN STARS AGAIN.

Wins Diving Event at N. Y. A. C. After Two Years' Absence

Lieutenant Arthur McAleenan, Jr., until two years ago one of the country's foremost indoor fancy divers, last night made his first appearance in competition in that period of time in the pool of the New York Athletic Club, when he captured the handicap diving event in the Winged-Foot organization's monthly swimming carnival. Lieutenant McAleenan, here on a ten days' furlough from his aviation duties with the United States Aviation Corps at Houston, Texas, competed from scratch and conceded handicaps to a representative field of rivals. He registered the winning total of 90.92 points, as against 83.2 points credited to T. McKee, unattached, who was allotted fourteen points handicap. At one time in his career Lieutenant McAleenan was metropolitan district and national senior indoor diving champion, intercollegiate champion, and also Canadian champion.

In the 100-yard handicap swim P. Lucken, Rutgers College, swam to an impressive victory, leading P. Chase, New York A. C., by about one and one-half yards at the finish. The winner swam the distance in 1:03 from the twelve-second mark. Chase had an allowance of nine seconds.

The water polo game between the New York A. C. team, led by Joe Ruddy, and the All Stars resulted in a Mercury-Foot victory by 30 points to 10. Ruddy accounted for five goals and Lew Handley for one. The All Stars' tallies were made by John J. Curran.

The summaries:

50-Yard Swim for Enlisted Men; Novice.—Won by E. C. Sumner, New York State Naval Militia; G. Edgar, U. S. Navy, second. Time—0:32.

Fancy Diving Contest; Handicap.—Won by Lieutenant A. McAleenan, Jr., U. S. Aviation Corps, (scratch,) with 90.92 points; T. McKee, unattached, (14 points,) 83.2 points, second; F. Mullen, N. S. N. R. F., (8 points,) 82.6 points, third.

100-Yard Swim; Handicap.—Won by P. Lucken, Rutgers College, (0:12;) P. Chase, New York A. C., (0:09,) second; D. Schachter, Boys' Club, (0:10,) third. Time—1:03.

ELI ATHLETES TO GET 'Y.'

Letter for Players Who Compete Against Harvard and Princeton.

NEW HAVEN, Conn., March 13.—The Yale Athletic Council announced today that the "Y" would be given to players who take part in games against Harvard and Princeton. Last week the council voted to award the "Y" to track athletes who win points in the intercollegiates. It is probable that the letter will be also given to point winners in the proposed Yale-Harvard-Princeton track meet, and to oarsmen who row in the race against Harvard.

Yale will not follow Harvard's example and curtail any of her minor teams this Spring. Soccer football, tennis, and lacrosse teams have already been organized, and a professional coach has been engaged for the tennis team. Yale's enrollment has fallen below 1,500 students, as against 3,400 when this country entered the war. The graduating classes in both academic and scientific departments this year will have only about one-fifth the usual number of students.

In spite of the decreased attendance, Yale will make strenuous efforts to organize every minor Spring sport team, except possibly in golf.

BUSINESS RECORDS

In Town.

BROFMAN & VAN GELDER, manufacturers of women's hats at 633 Broadway, have made an assignment to Alexander Fox. A petition in bankruptcy also was filed against the company by these creditors: Globe Ladies' Hat Company, $557; Kanrich Hat Works, $60, and Lillian Freedman, $380. Liabilities are $9,000 and assets $3,500.

WILLIAM A. NEWMAN, trading as Newman Brothers, trucking, at 288 Mercer Street, has filed a petition in bankruptcy, with liabilities of $5,413 and assets of $750. Judge Hand appointed Miss Bertha Rembaugh receiver.

MORRIS NEUSTADT, formerly a liquor dealer at 464 Manhattan Avenue, has filed a petition in bankruptcy, with liabilities of $6,890 and no assets.

WILLIAM J. VAN LOAN, engineer, of 454 West 152d Street, formerly a grocer, has filed a petition in bankruptcy, with liabilities of $1,330 and no assets.

GEORGE ZAUDERER of 860 Riverside Drive has filed a petition in bankruptcy, with liabilities of $1,253 and no assets.

IRVIN MORGENSTERN, salesman, of 219 Audubon Avenue, formerly an advertising agent, has filed a petition in bankruptcy, with liabilities of $350 and assets a patent for a paper box of nominal value.

JOHN HUTTINGER, baker, of Yonkers, has filed a petition in bankruptcy, with liabilities of $13,109 and no assets. Reiss & Bernhard of New York are creditors for $11,987.

HARRY FREEMAN, dealer in dry and fancy goods at Nyack, has filed a petition in bankruptcy, with liabilities of $2,452 and assets of $614.

ALFRED J. ELLISH, furs, at 38 West 32d St., has filed schedules showing liabilities of $14,000 and assets of $8,600.

RICHFIELD FARMS, dairy, 723 and 903 East 180th St., has filed schedules showing liabilities of $2,295 and assets consisting of stock in two stores sold by the receiver, and $40 outstanding accounts.

ANNA GOLDOWSKY, grocer, at Port Chester.—Judge Hand has appointed Lorenzo A. Landolfe of Harrison, N. Y., receiver.

SOLOMON JACKEL.—Judge Hand has confirmed a composition of Solomon Jackel, dealer in men's furnishing goods at 2,829 3d Av., with creditors at 30 cents on the dollar.

WIENER BROTHERS, skirts, 14 West 17th St.—A meeting of creditors will be held in Room C, second mezzanine floor of the Hotel McAlpin, tomorrow, at 2 P. M.

Judge Hand, in the United States District Court, yesterday granted discharges to these bankrupts: Washington Place Building Company of 180 Edgecombe Avenue, liabilities, $216,956; Isadore Rubinstein, ladies' hat works; Albert Murphy, Jr., of Katonah; Augustus C. Smith, salesman, 527 Riverside Drive; Sachs & Donegan, dresses, 135 West Seventeenth Street; Charles E. Sellick, garage, Port Chester; Eugene L. Zimmerman, butter and cheese, 22 North Bond Street, Bronx, and Henry S. Prager, 720 West 181st Street.

DENVER & RIO GRANDE RAILROAD COMPANY.—Judgment by default was entered in the County Clerk's office yesterday for $36,908,529 in favor of the Equitable Trust Company as trustee. The judgment was originally obtained in the United States District Court on June 14, 1917, for $38,270,543 and $3,003,562 was collected thereon, and the judgment yesterday includes interest charges and costs.

SIGMUND WOLOWITZ, a grocer of 1,167 Broadway, Brooklyn, has filed a petition in bankruptcy, with liabilities of $2,470 and assets of $695. Judge Chatfield has appointed Louis J. Castellano receiver in bond of $500.

BROOKLYN VITRIFIED TILE WORKS of 92 Third Street, Brooklyn.—A petition in bankruptcy has been filed against this company by Mary L. Meridian for $1,000.

LOUIS BERMAN of Cedarhurst, L. I.—A petition in bankruptcy has been filed against him by the following creditors: Schilling Brothers, $137; Max A. Weller, $392; N. Summergrade, $429. He has made an assignment to Marcus Helfand, 320 Broadway, New York City.

MORRIS PROBBER of 162 Adelphi Street, Brooklyn, has made an assignment to William Witchard of 329 Kosciusko Street, Brooklyn.

Out of Town.

Special to The New York Times.

UTICA, March 13.—The Payne Chemical Company of Gouverneur filed a petition in bankruptcy today with liabilities of $17,654 and assets of $5,000.

Special to The New York Times.

INDIANAPOLIS, March 13.—William R. Brown, an Indianapolis engineer, filed a petition in bankruptcy in the Federal District Court today, with liabilities of $13,410 and assets of $230.

Thomas R. Russell of Frankfort, a retail shoe dealer, also filed a petition, with liabilities of $4,777 and assets of $2,750.

Melvin D. Wiley, a Frankfort tinner, filed a petition in bankruptcy, with liabilities of $2,522 and assets of $1,877.

JUDGMENTS.

The following judgments were filed yesterday, the first name being that of the debtor:

In New York County.

Amounts of $100 and over.

Atlas Auto Garage—R. M. Hollingshead Co. $143.83
Andrews, Frederick C.—B. Sheridan 450.60
Allen, Susan, and Adolph Herekarans—People, &c. 500.00
Arshawsky, Harry, and Morris Newman—I. Alpert 220.95
Ascher, Sidney—F. C. Oes 118.20
Arnstein, Emanuel, exr.—H. M. Bartlett et al. 5,003.57
Rufano, Rosario—Hostetter Co. 225.20
Brisk, Jennie S.—Broadway Savings Inst. of City of N. Y. 3,457.32
Barnaby, Frank A.—Mass. Bonding and Ins. Co. 532.55
Baumann, Oscar I.—R. Weis, gdn. 840.31
Baren, Louis—S. Balahan 152.15
Butler, James H.—E. Lenehan 1,323.67
Belt Line Ry. Corp.—S. Babrowsky 500.00
Cleary, James C.—R. G. Chase Co. 124.34
City of N. Y.—Booth & Flinn, Ltd. 19,987.50
Same—Same 5,945.99
Denver & Rio Grande R. R. Co.—Equitable Trust Co. of N. Y. 36,908.14
Dominick, Paul, Julia, and Frank—Fox Fur Co. 264.35
Dramis, Leonard J.—Loft 311.50
D'Onofrio, Gennarino—Metropolitan Shoe Co. 220.84
Di Menna, Nicholas, and Michael De Balso, (Di Menna & De Balso)—J. Dornholz 631.48
Emerick, George R.—E. F. Schiebe 181.28
Di Carlo, Joseph M.—D. Kahn 135.67
Frothingham, Louis W.—Arnold, Constable & Co. 277.84
Forty-second St., Manhattanville & St. Nicholas Av. Ry. Co.—H. David 100.00
Farrelly, Thomas—H. Held 206.02
Gernsheimer, Morris—Cathedral Court Co. 196.98
Greece, Isaac—Politzner Bros. 127.51
Gleason, Walter J.—J. F. de Angeli 166.54
Graziano, Sebastiano—G. Maio 327.32
Same—S. Calcatelli 153.71
Harrietta Holding Co.—J. Oppenheimer 3,130.11
Howe, Frank J.—J. F. De Angeli 160.17
Hoersgen, Bernard, and James McLaughlin—Penn Oil Co. 225.20
Hebron, James—I. D. Morrison et al. 332.96
Horsey, Frederick A.—Valentine Building Co. 125.25
Interborough Rapid Transit Co.—C. J. Lestrange 1,383.95
Same—R. Wulff 10,787.76
J. A. Horsey & Son—Valentine Building Co. 255.95
Kiesty, M. G.—S. M. Golab et al. 1,797.26
Levy, Arnold—E. Kaufmann 214.14
Lenz & Naumann—N. Y. Telephone Co. 134.08
Lane & Co.—Same 131.05
Manilla, Anchor Brewing Co., Herman J. Katz, Edward Laterbach, and Grah Hershfield—First Nat. Bank of Butler, N. J. 1,092.91
Mehrman, Henry—Hostetter Co. 220.25
McQuade, William—Same 225.20
Maggi, Philip—People, &c. 200.00
Miller, Isaac—J. Mazo et al. 101.15
N. Y. Railways Co.—A. Pariello 250.00
Nagle, Harold E.—W. Renner 128.70
Neuberg, Ernest P.—C. F. Coffin 635.00
Powderly, G. S.—B. Altman & Co. 117.45
Petkuoz, Elias—K. O'Keefe, costs 109.00
Oehl, Fred—United Wine Trading Co. 144.70
Publicity Sales Co.—A. Loewinger et al. 223.21
Pearlman, Abraham—H. Friedberger et al. 311.66
Shamgold, Samuel—Dunham Bros. Co. 532.80
Strzyczkowski, Julian—D. A. Milne 129.81
Sternfels, C. Dickens—W. R. C. Smith Pub. Co. 102.80
Scholle, Albert H., and Jeremel Realty and Const. Co.—M. M. Menken 2,065.65
Seymour, Donna—I. Kaufman 434.00
Taylor, Charles R.—Gehring Pub. Co. 368.30
Thorne, Walter W.—L. D. Ray 267.50
Tannenbaum, Lippman, or Free, Marcus M. Tannenbaum—F. N. Nathan 350.23
Trice, Harry H.—Encyclopaedia Britannica Corp. 177.15
U. S. Sales Corp.—W. E. Harrold 100.67
U. S. Junior Naval Reserve — C. Voelcker 307.19
Ten Sixty-seven Fifth Avenue Co.—Manhattan Cut Stone Co. 2,420.39
Tasher, Clarence E.—G. Pontecorvo 3,348.86
Tasher, Piersom Marseilles—Same 1,476.90
Weil Corset Co.—C. Munter 382.21
Wolfe, Daniel B.—Irving National Bank, N. Y. 329.00
Same—Same 152.55
Same—Same 424.40
Wassing, Morris—M. Wisnowitz 322.19

In Bronx County.

Elm Holding Co.—B. B. Nepkirch $391.48
James Clarey Co.—Hammerschlag Mfg. Co. 801.66
Miller, Aaron—Title Guarantee and Trust Co. 164.25
Marmon Const. Co. and Morris Herman—P. Stein 252.12
Meehan, James E.—F. W. Lorch 3,126.34
Singer, Elma K.—T. Frusher 119.70
Singer, Samuel J., Jr.—Same 126.84
Von Der Born, John and Antonie—F. Fleischl et al. 172.97
Young, Charles W., Jr.—A. Covert et al. 708.74

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor, and the date that when the judgment was filed.

In New York County.

Kortal Co.—T. Fowler, Jan. 17, 1917 ....$1,861.61
Weinstein, Louis—D. Gaubowitz, Feb. 1, 1918 ....300.00
Martin, Enrique T.—C. Harrison, Jan. 10, 1918 ....275.53
Greenblatt, Pincus H.—M. J. Kalashen, June 20, 1913 ....101.82
Fusco, Giuseppe—National Surety Co., Dec. 18, 1917 ....186.60
London Guarantee and Accident Co.—M. Knobel et al., June 11, 1917 ....1,304.99
E. Regensberg & Sons—I. Frey, May 18, 1914 ....726.00
J. A. Kirsch & Co.—L. Meyer, Feb. 21, 1918 ....580.64

In Bronx County.

Civic, Maxwell—N. S. Jerome, Nov. 27, 1917 ....$80.73
Malcolm, Thomas and Annie — F. Yockel et al., Sept. 28, 1916 ....168.70

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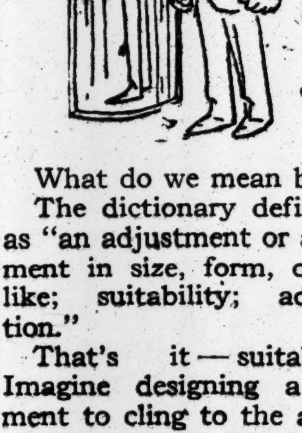
John Jameson
Three ★★★ Star
FAMOUS WHISKEY
Take a Bottle Home for St. Patrick's Day

L. M. HIRSCH SHOE COMPANY
6th Ave. at 39th St.

An Ultra Smart Spring Style
A Specialized Value at
$6
An exceedingly mannish new style in Tony red Russia calf or fine gun metal.



What do we mean by fit? The dictionary defines it as "an adjustment or agreement in size, form, or the like; suitability; adaptation."

That's it — suitability! Imagine designing a garment to cling to the angles of some of you thin folks—or the curves of you "overly plump."

What we all want is "looks"—an "adjustment" in size to make it becoming.

Takes tailoring and plenty of models. We've both. We "make to fit"! We're our own manufacturers.

Army officers' uniforms.

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Baker, Murray & Imbrie Inc.
The Sporting Goods Store of Expert Personal Service

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GOOD pictures cannot be painted by the dozen.

Good golf clubs cannot be made by the hundred.

Factory clubs are run through as they come—a head and shaft stuck together without thought of the sensitive, accurate work they are called upon to perform.

Baker, Murray & Imbrie Handmade Golf Clubs are made one at a time. Theirs is the birthright of individuality as expressed in balance, backbone, cleanness of swing. Each one is different—each has a separate identity. They have none of the deadly duplication that makes the factory club mediocre. We do not know where you can find their equal outside of our "Store of Expert Personal Service."

Iron heads from the great Scot makers—Nicoll, Stewart and Mills. Wooden heads—our own exclusive models. Shafts the pick of America, a selected few hundred from over five thousand submitted to us.

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Wooden Clubs $4.00
Clubs made to your own specifications of separate shafts and heads selected from our special stock ....$4.50 & $5.00

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On the basis of what we give in the way of prompt, efficient service and reasonable terms we believe that we are entitled to the dominant position we hold in our line of endeavor.

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Prompt Deliveries are the basis of success. Our system used by largest houses in New York.
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Will buy large plants. Nothing under $1,000.
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546 5th Av. Auctioneers and Appraisers.

THE BUSINESS WORLD

Buyers' Wants

50 Cents per agate line each insertion.

AMOSKEAGS and LANCASTERS Wanted.—Staple ginghams, spots and futures. Franklin 1774.

APPAREL Wanted.—Jobs better grade coats, suits, dresses, for cash. Jacobs & Wolf, 9 West 25th. Farragut 9174.

APPAREL Wanted.—Cash better grade suits, coats, waists, dresses. National. Franklin 2412.

APPAREL Wanted.—Suits, coats, cash. 4th floor, 43 West 27th. Farragut 5154.

ASTRACHAN Wanted.—Black and colors; also open for outing cloth. Shapiro & Sons, 54 West 21st.

BROADCLOTH Wanted.—Spot cash for K-544, 11050, 15020, 0359, and other makes. Max Leiberthal, 43 West 27th St.

BROADCLOTH wanted, and Velours, Fall shades, for cash. Sol Levine & Co., 12 West 27th St.

BROADCLOTH Wanted.—White, Botany, 50 in. H. Elson, 11 West 25th. Farragut 8688.

BROADCLOTH Wanted.—Quantity of Julliard No. 110 and No. 2002. Spring 8676.

BROADCLOTH Wanted.—Also heavyweight velours. Farragut 9337. M. Walzman.

BURELLAS Wanted.—All dark shades for Fall, also white chinchilla, at reasonable prices. Eisenberg & Friedman, 57 East 11th St. Stuyvesant 7332-3.

BURELLA Wanted.—0310 American, all shades. M. R. Silverman, Farragut 3290.

CHECKS Wanted in different shades of velour. Modern Cloak and Suit House, 15 West 28th.

CHEVIOTS Wanted.—Thibets, ¾; Newhouse, 9; Stoney-Starkey colors only. Merit, Farragut 9811.

CHEVIOT Wanted.—¾ quality similar to Eauendahl's 7000. Hannauer & Arnstein, 136 Madison Av.

COATS Wanted.—Jobber looking at Fall samples. Fourth floor, Kaye Building, Madison Av. and 30th St. Use 30th St. entrance.

COATS Wanted.—Manufacturers who make good lines of misses' coats, snappy styles; those who know how to figure closely only need reply. Box O 25 Times.

COATS Wanted.—Jobber looking at cloth and plush coats for Fall, latest junior, children's and infant's. Tenth floor, 42 West 18th.

COATS Wanted.—Big jobber looking at misses' and ladies' coats for the Fall. 22 West 32d, 13th floor.

COATS AND SUITS Wanted.—Jobber placing stock orders on novelties in silks. First floor, 15 West 26th.

COATS Wanted.—Will look at better made ladies' and junior Fall coats. 42 West 27th St., 10th floor.

COATS Wanted.—Exclusive jobber placing stock orders in Fall coats. 8th floor, 12 West 27th St.

COATS Wanted.—Jobber looking at Fall coats. Call for appointment, 1st floor, 15 West 26th.

COATS Wanted.—Jobber looking at Fall coats. Pile Fabric and Cloth, 29 W. 30th, 9th floor.

COATS Wanted.—Jobber placing orders on Fall plush and cloth coats. Ninth floor, 28 West 25th St.

COATS Wanted.—Looking at plush and other pile fabric coats. 4th floor, 12 West 27th.

COATS Wanted.—Looking at Fall coats. 109 West 26th St., 5th floor.

CORDUROY Wanted.—Open for 9,000 Julliard narrow-wale cord in brown, green, navy, and white. Louis Rosenheim & Co., 119 West 24th.

COTTON GOODS Wanted.—Cutters up or jobbers having large or small lots of voiles, batistes, lawns, or organdies to dispose of for cash; submit samples with best net cash prices. O 11 Times.

COTTON GOODS Wanted.—Repp, gabardines, linene, for cash. Room 411, 25 West 27th.

COTTON GOODS Wanted.—Blue denim, any quantity. Phone Farragut 9295.

CHUDDAH Wanted.—Folwell black, style 761, or equal quality. Telephone Madison Square 4360.

DENIM Wanted.—Any quantity; immediate or later delivery. Vantine Co., 5954 Farragut.

DENIM Wanted.—Blue, any quantity. Phone Farragut 9295.

DRESSES Wanted.—Large jobber is placing stock orders on new, high-grade models of Georgette and Georgette combinations, also all grades of wash dresses; samples mornings. Wiener, 53 West 36th St.

DRESSES Wanted.—Manufacturers who make neat and snappy style silk dresses connect with a big user; only those who work for jobbing trade need reply. E 128 Times.

DRESSES Wanted.—Jobber placing order children's Fall dresses, cotton warp and pure wool. 31 West 31st, 6th floor.

FUR Wanted.—Salt's kakara lamb, furtex, Pomeroy, and other fur effects for cash. Eagle Manufacturing Co., 129 West 27th.

GINGHAM Wanted.—Will pay spot cash, desirable patterns for dresses. Lorraine, 41 West 25th.

HOSIERY Wanted.—Ladies' mercerized; small sizes; also men's; bargains only. Rector 6634.

JERSEY Wanted.—Willing to exchange beige, biscuit, bamboo, and taupe jersey for rose, emerald green, and peacock. Madison Square 8350.

JERSEY Wanted.—100 pieces 14-ounce knit jersey cloth, principally plain and heather colors. K. J., 217 Times Downtown.

JERSEY Wanted.—Blue heather mixture. Mr. Leonard, Madison Square 4299.

MIXTURES Wanted.—Wilson & Lawrence's 651 Copen. and taupe; also white chinchilla. Phone 9535 Chelsea.

OVERALLS DENIM Wanted.—Immediate or later delivery; cash. Vantine Co., 5954 Farragut.

PIECE GOODS Wanted.—Staples; will pay cash. Alex. Horvitz & Son, 41 W. 25th St.

PIQUE Wanted.—We are open for large quantity pique. Chicago Mailorder Co., 368 6th Av.

PLUSHES Wanted.—Kerami, Peco, and Esquimette plushes wanted, for cash. Ask for Sol. Gramercy 1807.

PLUSHES Wanted.—Peco, Equimettes, and Peerless; will pay cash. Brous Brothers, 1,115 Broadway.

POM POM and Heavy American Velours Wanted.—Large and small quantities, for cash; also 767 poplin, 0936, 6234 serge. Gramercy 1074.

POM POM Wanted.—American 0816, all colors, U. S. 153. Farragut 2616.

POMPOMS Wanted.—Liberal cash price paid for 0816-11. Gramercy 1660.

POM-POM Wanted.—Duvet de laine and plushes, for cash. Farragut 2648.

POPLIN Wanted.—American, navy, 90610. Farragut 3377.

SATEENS Wanted.—Black and colors, for cash. Franklin 1362.

SATINS wanted in fancy stripes, also neckwear, stripes, any quantity. Trussel Waist Co., 139 West 25th St. 9039 Farragut.

SERGES Wanted.—Open for No. 9 Whitman's serge, navy and black, and 1200 serge, all colors; state lowest price and quantity. O 8 Times.

SERGE Wanted.—American 0936, also velour in dark colors, American 0359. Rapparport & Gottleib, Vanderbilt 4083.

SERGES Wanted.—7301, 104, 7120, 1210, C. S. G., S. B. G. L. 1036 Madison Square.

SERGES Wanted.—6301 Amoskeag or similar, in all shades. Chelsea 7836.

SERGES Wanted.—Navy 6301 in exchange for black. Chelsea 1858.

SERGES Wanted.—French, 54-inch; spot cash. Jacobus Bros., 1,261 Broadway.

SILKS Wanted.—Open for quantity of striped messaline and taffetas. Samuel Cohen & Co., 4 Washington Place. Spring 5192.

SILVERTONE VELOUR Wanted.—Will pay best market price; Spring shades; quantity. Telephone Greeley 2137.

SILVERTONE Wanted.—Holden, Leonard or similar colors, $3.50 net. Farragut 2616.

SILVERTONE and Pom Pom wanted, in all colors. J. J. Ludwig & Co., Farragut 9850.

TAFFETA Wanted.—25 pieces striped taffeta and messaline, at a price; will pay cash. Superior Silk Co., 7 West 22d St.

TAFFETAS Wanted.—Rose, plum, Burgundy, up to 97½ cents. Loeb & Nussbaum, 31 West 26th St. 3710 Chelsea.

TRICONETTES Wanted.—American 06071, also American burella 0310. Bernstein, Baum, DaCosta Co., 38 West 32d St. Madison Square 7039.

TRICTONET Wanted.—American 06062, taupe, navy, reindeer and silvertone, dark shades. Phone Orchard 4278.

VELOURS Wanted.—Heavyweight velours and other coatings. The Bischof, Sterne & Stein Co., 404 4th Av., Room 1101.

Buyers' Wants

50 Cents per agate line each insertion.

VELOUR Wanted.—Silvertone velour, at a price. Greeley 2137.

WHIPCORDS Wanted.—Black and navy; spot cash. Madison Square 3121.

WOOLENS Wanted.—Delhi 037, 2 pieces, poilu shade velours, 2 pieces 0360 Bustan. Greeley 5611.

WOOL JERSEYS Wanted.—All colors, weights. Lefkowitz, 38 West 18th. Chelsea 5183.

Offerings to Buyers

50 Cents per agate line each insertion.

BROADCLOTHS AND SILVERTONES.—Best Fall shades; broadcloths, 50-inch and 54-inch. 4376 Greeley.

BROADCLOTHS.—Will sell at a reasonable price; call personally. L. Silber, 51 Hester St.

BURELLA, tricotine, high colors, shepherd checks. Madison Square 3121.

BURELLA.—Buckley & Cohen, Style 711. Phone Farragut 3885.

CELLULOID MATERIAL of all kinds. D-B-L Products Corp., Woolworth Building, New York City. Phone Barclay 1007.

CHEVIOTS AND VELOURS, ¾, navy, brown, green, oxford; 6-4 velours, navy, brown. Greeley 4376.

COATS.—Jobbers only; novelty coats of velours and Delhi, immediate delivery; see our new sleeveless corduroy sport coats. Greenberg & Frechtman Co., 33 East 9th.

COATS.—Hundreds of ladies' and children's coats on the rack for immediate delivery. Michael Bros., 115 West 29th. Farragut 4630.

COATS.—Quantity of high shades poplins, velours, and serge coats, also plaids, to sell at a price. F. Gelfond, 141 West 28th.

COATS AND SUITS.—Few hundred select garments; very reasonable prices; immediate delivery. A. H. Hollander, 28 West 25th.

COATS.—5,000 coats on racks for immediate delivery; also job of sport coats. Louis Magidoff, 40 West 22d.

COATS.—1,000 all-shade poplin coats on racks for immediate delivery. J. Korostoff & Son, 36 West 20th.

COATS AND SUITS.—Exceptional values on rack for immediate shipment. L. Schwartz & Son, 38 West 28th St.

COATS.—Fall line, 1918, for jobbing trade, ready for inspection. I. Zelikow & Son, 19-21 West 24th St.

COATS, SUITS.—Snappy Spring styles, extraordinary values. Talbot Co., 114 West 27th St.

COATS.—Flappers for hard-to-fit girls. Julius Goldstein, 153 West 23d.

COATS, SUITS, $9.75-$20; immediate delivery; also jobs. Smith Co., 30 West 32d St.

SUITS AND COATS.—For immediate delivery. W. Phillips & Co., 145 West 28th St.

COATS AND SUITS.—Jobs, to close out. Harry Maldoff, 78 5th Av.

COATS.—Stouts and automobile coats; immediate delivery. J. Dunn, 127 West 25th St.

COATS, $6 up; suits, $11.75 up; immediate delivery. Schoen, Weissman, 53 West 24th.

COATS (500) of the better kind; must be sold this week. Louis Noschkes, 37 W. 28th St.

COATS.—Delivery today; big values; best sellers; from $10 up. I. Novick, 45 W. 27th.

COATS.—Spring coats at reasonable prices. A. L. Schulman, 27 West 20th St.

COATS.—Spring line of children's coats to close out. H. Weisberg, 17 West 17th.

COATS.—For immediate delivery; $6.75 up. T. Weinberg & Son, 38 West 26th.

COATS, SUITS.—Job 300 high-grade suits. Mfg. Clearing House, 1,107 Broadway.

COTTON GOODS.—68-72 percales, shirting patterns and plain colors; also other piece goods. Rothman & Ginsburg, 467 Broadway. Telephone Canal 8203.

COTTON PIECE GOODS.—Large assortment, to close out; exporters, jobbers invited. Fairview Mills, 44 East 23d St.

COVERTS.—Five pieces Milford cloth. Call 1636 Chelsea.

CREPE.—Have 12,000 yards Jap stripe crepe to close out, 17c. net. Harry Greenberg, 147 North 12th St., Philadelphia.

CREPE DE CHINE.—All colors, 90c.; immediate delivery. M. Marks Co., 354 4th Av.

DELHI.—Pakan tricotines, Poiret twills, serges; Forstmann 8152, all colors. Chelsea 5058.

DRESSES.—Large sizes always on hand, in crepe de meteor, crepe de chine, georgette, foulards, and taffetas; $8.50 to $18.50. Princess Dress, 19 West 24th.

DRESSES.—Marvelous values in wool jersey dresses, $9.75 up; immediate delivery; also silks and serges to close. Lorraine Dress Co., 41 West 25th St.

DRESSES.—Good values to be realized for buyers; large variety; popular stuff; immediate delivery. Jacob Holtzman, 134 West 29th.

DRESSES.—3,000 silks, also wool jersey to close out for prices. Gross & Liebowitz, 134 West 26th. 9382 Farragut.

DRESSES.—300 silk, for immediate delivery, at reduction; also jobs and discarded samples. Franco-American Dress, 56 West 22d.

DRESSES.—Satins, georgettes, taffetas, immediate delivery; also jobs. Seid Co., 32 East 31st.

DRESSES.—Wonderful embroidered Georgettes and snappy taffetas; $9.75. Bodow, 145 Madison Av.

DRESSES.—Close out all-wool jerseys, all-wool serge, and silk dresses. I. Rand & Co., 37 West 28th.

DRESSES.—Desirable jobs, including road samples, at reductions. King & Applebaum, 39 West 32d St.

DRESSES.—Serges, silks, snappy styles; sacrifice to clear racks. Deutsch, 23 West 32d St.

DRESSES.—200 serge dresses to close out, $5. Samuel Dorf, 11 West 25th St.

DRESSES.—Ladies' gingham dresses, $2.75 apiece. David Harris Sons, 38 West 21st.

DRESSES, taffetas, crepe de chine, to close out. Modern Costume, 136 West 21st St.

DRESSES.—Wool jerseys, silks, serges, ginghams, of better grade. Glockner, 40 W. 27th.

DRESSES.—Serges, silks; assorted styles; close $6.75 up. Queen, 149 West 36th.

DRESSES.—3,000 taffeta, gingham, voile, on racks; also jobs; low price. 32 West 20th.

DRESSES.—40 better kind taffeta, to close out. 43 East 20th, second floor.

DRESSES.—Uptown showroom, Blate Brothers & Love, 32 East 31st St.

FUR SETS.—Coney collars and cuffs, jobs. Winter, 40 East 19th. Gramercy 5559.

GABARDINES, Jerseys, and Velours, all shades. Farragut 9520.

GEORGETTES.—Flesh and white; very good quality, $1.10. S. Kanter, 7 West 22d.

GINGHAM.—Treffan and Amoskeag, plaid and striped; also blue chambrays; immediate delivery. Friedman, Wallach Co., 71 West 23d.

GINGHAM AND LINEN DRESSES from $2.50 to $3.50; snappy styles, on quick delivery. Schner & Kaufman, 19 West 24th.

GINGHAMS, plaid and check, all widths and qualities; U. S. Textile, 200 5th Av. Gramercy 4356.

GINGHAMS, 3 cases, large plaids, for cash; immediate delivery. Phone Farragut 2420.

GINGHAMS in plaids, checks, and stripes; spot delivery. Berger, Farragut 9910.

JAPANESE CREPE, 25 cents per yard; stripes and plain. A. Goldberg & Bros., 134 West 26th St.

JEANS.—Converse & Co., and white pique for immediate delivery. Friedman, Wallach Co., 71 West 23d St.

JERSEYS.—Wool, all colors, navy and white serge; fancy linings. Farragut 8190.

JERSEYS.—Heavyweight, all colors; will sell cheap. Mr. Bobrick, Farragut 2368.

KHAKI WOOLEN CLOTH, 54 and 36 inches; good for shirtings or children's suitings; reasonable price. Franklin 5652.

KHAKI.—Have on hand Burton's 5165 cotton khaki seconds. L. Silber, 51 Hester St.

LACES.—Venise, shadow, oriental net tops insertions, flounces, allovers; prices below import. S. Katz & Co., 19 West 21st.

LINING.—Full assortment brocaded lining, special prices. J. L. Sachs, 315 4th Av. Gramercy 3445-6.

POIRET TWILLS.—F. & H. and other makes, to close out. Farragut 2924.

POIRET TWILL, F. & H., white and light shades; $2.50 net. Farragut 5349.

POPLINS AND DELHI.—Arthur Joel 6500, tan; 9574 rools, American Delhi, Peking, tan and gray; also high shades and navy poplin, all makes; Jamestown 6900, all shades. Farragut 3377.

POPLINS, velours, high shades; also burellas, cheviots, khaki cloth, reasonable. Farragut 9812.

POPLIN.—American and Stevens in all shades; price $2.50 net cash. Mad. Sq. 3660.

POPLINS to sell, all high shades. Madison Square 3477.

Offerings to Buyers

50 Cents per agate line each insertion.

POPLINS, American 90610, 6077, high shades, $2.50 net cash. L. Schwartz & Son, 38 West 28th St. Farragut 4471.

POPLINS AND VELOURS.—All colors and makes; also ¾ Melton. Gramercy 4409.

POPLINS.—Brightwood, navy, black, and Peking. Mr. Bobrick, Farragut 2368.

POPLINS.—Whitman's 774, navy, tan, Copen, $1.85 net cash. Chelsea 1911.

POPLINS.—Stevens 3866 tan and Copen poplin for sale. Farragut 9406.

POPLIN.—For exchange, 06077 Pekin for gray. Madison Square 8264.

RADIUM TAFFETA.—40-in., all colors, $1.35; immediate deliv. M. Marks Co., 354 4th Av.

SERGES, 6234, 809, Parker Wilder 36-inch, Bachman 1546, Whitman 9, Selden 1039; Jamestown cotton warp poplin. Farragut 9812.

SERGES—Navy 7120, 10 pieces, sponged, $1.82½ net cash. Mittenthal, 41 East Broadway.

SERGES.—Cotton warp, Slater's, 30-inch, 25 navy, 25 black, 50-inch tan, gray, copen, navy. Cheap. 4376 Greeley.

SERGES.—All Spring shades, all makes; will sell at opening prices. Mr. Bobrick, Farragut 2368.

SERGES.—7512 Amoskeag, 700 Laussers, 787 and 9056 Gera, 106 Whitman. 5580 Stuyvesant.

SERGES.—U. S. 838, Botany 780, Gera 787, Whitman's 87. Stuyvesant 3240.

SERGES.—U. S. 838 and Read's 531. C. Goldman Co., Farragut 5759.

SERGE.—Blue manipulated, extra wide, $1 net cash. Alden Woolen Co., 160 Greene St.

SERGES.—Spring shades, 519, 528, 7120, to sell cheap. Phone 5264-5 Mad. Sq.

SERGES.—Botany 809, tan and Copen; Botany 11554, navy. Chelsea 3742.

SERGE.—Julliard's 4408, 300 pieces at $1.17½ net cash. Madison Square 4412.

SERGES.—Arthur Joel's 9288 tan and gray. Madison Square 3149.

SERGES.—6234 navy and black; $2.02½ cash. Igstadter. 3284 Stuyvesant.

SILK POPLINS.—40-inch, for cloak, suit, and skirt trade; $1.50; all colors; immediate delivery. M. Marks Co., 9380 Mad. Sq.

SILK SKIRTS, $2.75 up; immediate delivery. N. Y. Silk Garment Co., 1,133 B'way.

SILK SKIRTS.—Fancy and plain, $2.25 up. Nivel, 151 West 36th St.

SKIRTS.—Discarded samples, assorted styles, to close; woolens. Ford, 149 West 36th.

SNAP FASTENERS, fine quality; 1,000 great gross, $2. X 236 Times Annex.

SPRING COATS.—To close out cheap; different materials; standard. 27 West 20th.

SUITS.—Don't fail to see our sleeveless wool jersey sport suit; it's a wonder; big value; big seller. Ansonia Costume, 56 West 35th. Greeley 5995.

SUITS.—2,000, and coats, popular price, for immediate delivery. Williamsburg Mfg. Co., 1,133 Broadway, New York.

SUITS AND COATS.—Moderate prices; immediate delivery. William J. Hussey & Co., 6 West 32d.

SUITS of the better grade, in all prevailing materials, for immediate delivery. Gittelson & Steinhaus, 19 West 34th St.

SUITS.—We have serge and poplin suits in all colors for immediate delivery. J. & M. Yellin, 136 West 21st St.

SUITS, $6.90 to $22.50, all shades; also silk suits; immediate delivery. Hirschhorn Bros., 12 West 27th.

SUITS.—On racks, all wool light weight poplin suits at $7.90. H. B. Schwartz, 127 West 26th.

SUITS.—Wonderful suits at $13.50; peau de cygne lined. I. Novick, 45 West 27th.

SUITS.—For immediate delivery; $6.75 up. T. Weinberg & Son, 38 West 26th.

SUITS for immediate delivery. Klar Bros., 36 West 20th St.

TAFFETAS.—All grades, all colors; immediate delivery. M. Marks Co., 354 4th Av.

THISTLEDOWN.—American 0306 in colors; reasonable. Farragut 4446.

TRICOTINES.—Garfield, all shades, American cotton warp poplins, Bobson 610, poplins, all shades. Madison Square 2138.

TRICOTINES.—Tan and navy, $3. Chas. Goldman Co., Farragut 5759.

TRICOTINES.—Garfield, all shades; serges. Excel. Woolen, 11 West 25th. Far. 9337.

VELOURS AND POPLINS.—All shades. Madison Square 7477.

VELOURS.—Light shades, rose and peacock. Farragut 5390.

VELOURS, Copen, peacock, tan. Phone 4297 Greeley.

VELVETEENS, imported, Worrall dye, all colors, all widths; immediate delivery. J. L. Sachs, 215 4th Av. Gramercy 3445-6.

VELVETEENS.—Imported Worrall dye, all colors, all widths; immediate delivery. H. Letzter & Co., 1 East 28th. Mad. Sq. 3313.

VELOURS.—Will sell American velours 0360, Delhi 037-1; poplins, 90610-8, and 6077, in all shades. Moe. Farragut 2463.

VELOURS.—American 0360, tan, Pekin, $2.45; serge, botany 764S, $1.27½. Audubon 5006.

VELOURS.—544, 11050, 13046, and kersey 15020, $3.25 cash. S. Igstadter. Stuyvesant 3284.

VELOURS.—All Spring shades, all makes; will sell at opening prices. Mr. Bobrick, Farragut 2368.

VELOURS.—American 0360, Peking, tan, gray. Phone Greeley 4582.

VELOURS.—American 0360, all colors, at $2.45 cash. Igstadter. 3284 Stuyvesant.

VELOURS.—K 544 and other velours, 767 poplin and Delhi. Gramercy 1074.

VELOURS, high shades, also Delhi, burellas, khaki cloth, American poplin. Farragut 9811.

WASH SATINS.—Ivory flesh, $1.15; immediate delivery. M. Marks Co., Mad. Sq. 9380.

WOOLENS, serges, jerseys, gabardines, tricotines, poiret twill, and Bolivia; will sell below market price. Farragut 4868.

WOOLENS.—Gabardines, Peiret twills, velour checks, and Vigoreaux. Room 1210, 200 5th Av.

WOOLENS.—Hairline serges, homespuns, coverts, and tweeds. Room 1210, 200 5th Av.

YARNS.—Woolen knitting yarns, khaki, gray, blue, and heather; ask us to quote prices; immediate delivery. Grant S. Kelley, 354 4th Av. Tel. 5525 Madison Square.

YARNS.—Hand knitting wool and worsted; also sock yarns; immediate deliveries. E. P. Bond, 15 East 22d St.

Contracts Offered.

DRESSES Wanted.—Contractors wanted on gingham, voiles, Georgettes and crepe de chine dresses; good styles; price no object; orders placed on right merchandise. 7th floor, 12 West 32d St.

CONTRACTORS on Spring and Summer skirts; bring own samples. Proopis & Halper, 34 West 15th. Chelsea 2122.

COATS Wanted.—Contractors, call with Fall samples. Eleventh floor, 6 West 18th St.

Help Wanted.

EFFICIENCY.—Wanted, assistant in efficiency department of large clothing concern; must have had previous training with efficiency work, including time studies and cost accounting; good opportunity for young man with pleasing personality and ambitions. Give full details as to experience, age, nationality, and salary expected. P 386 Times Downtown.

MILLINERY DESIGNER, trimmers and repairers wanted; all year around position. Ideal Millinery Store, 691 East Main St., Bridgeport, Conn.

SALESMAN.—Experienced inside, knowledge fancy goods and novelty lines; permanent position on good salary to right man. Call American Bead Co., 485 5th Av.

STOCK CLERK.—Experienced piece goods stock clerk in cloak and suit house. Miller, Mandel & Co., 38 East 30th St.

SALESMEN.—Young men, hustlers; good money to the right men; salary or commission. Apply Room 1,013, 116 Nassau St.

ASSISTANT BOOKKEEPER, wholesale mercantile house; state salary and experience. O 17 Times.

COMMERCIAL PAPER.

Yesterday ....6 p. c. for the best names
Tuesday ....6 " " " " "

The quotations are for six months' paper.

⁂

Won't Solicit Fall Business Yet.

Shoe manufacturers with offices in this city do not plan to go out for Fall business in any great strength until after the Easter season is over. After the difficulties which many retailers experienced in getting their Easter supplies, manufacturers do not believe they will have much trouble booking Fall business. It is also felt that buyers will be in a better frame of mind to place orders after they have sold a good quantity of their Spring supplies than they would be now, with their stores stocked full of merchandise.

⁂

Government Leads as Drug Buyer.

Drug and Chemical Markets will say today that trading in drugs and pharmaceutical chemicals, aside from Government account, has been of a routine order. Among growers of crude drugs and in trade circles considerable apprehension is now apparent, owing to the scarcity of labor. Manufacturers and buyers are making every effort to anticipate their needs. Narcotics are strong, and advances are probable owing to the continued scarcity. Botanical drugs show strength. Medicinal gums closed stronger. Monobromated camphor advanced 45 cents and refined Japanese camphor is also higher. Balsams are firmly held under restricted supplies and increasing inquiries. The week's downward revisions were generally unimportant.

⁂

Selling War Savings Stamps.

The sales force of King & Applebaum of this city is devoting its entire time for the present to the sale of war stamps and the establishment of war stamp selling agencies among dress and waist manufacturers. Mr. King, Chairman of the War Stamp Committee of the dress and waist trade, hopes to have 1,000 agencies for selling war stamps established by next Saturday. A cash prize is offered by the firm to the salesman or saleswoman who secures the most applications for agencies.

⁂

Corrugated Boxes Scarce.

It is said to have become very difficult to obtain corrugated paper boxes or cartons. One of the largest local factories making these containers of all sizes has recently been, to all intents and purposes, commandeered by the Government, which will require, it is said, practically the entire output for shipping various supplies to France. Orders are being accepted by the firm from none but the oldest customers, and these only in limited quantities. Other manufacturers are way behind on deliveries, and it is thought not unlikely that some of these may also be put on Government work before long.

⁂

The Sweater Market.

Though the slip-over middy sweater is very much in vogue in many sections of the country, the coat cut type is still said to be a large factor in the Spring trade. Silk and shetland, as well as fibre silk, are about equally wanted in the middies, while in the coat cuts shetland is said to predominate slightly. Silk, however, is popular in all types. It is particularly in favor in the small middy sweaters made without sleeves, which are one of the season's novelties in sweaters and promise to be among the best sellers. In colors a wide range of bright shades is sought, both in solids and in harmonizing combinations.

⁂

Demand for Pile Fabrics.

Local sellers of pile fabrics report that the demand in this market during the Spring buying season has been far greater than the supply. Mills have long since fallen behind, it is said, in their efforts to keep up with current business, and in several cases it is reported that they are not in a position to accept any further orders for Spring delivery. Corduroys, particularly those suitable for sport skirts and suits, are no less actively sought, it seems, than are velvets and velveteens. The retail trade, as well as cutters, are said to have been large buyers for Spring.

⁂

New Service a Great Help.

The arrangement made by Frederick Bode, President of the Millinery Chamber of Commerce of the United States, with the express companies, whereby the latter notify the chamber each day as to whether they will receive freight, is proving a great help to the trade. The chamber notifies each of the trade associations, and manufacturers are thus able, before sending merchandise to the express terminals, to find out whether the goods will be received. If conditions at the receiving depots change during the day the express companies notify the Chamber of Commerce of the change. Many manufacturers are taking advantage of the new service, and much useless carting of packages is thus avoided.

⁂

Gray Goods Prices Still Firm.

While reports in various quarters of the local gray goods market conflicted yesterday in regard to demand and the amount of business done, there was no division of opinion regarding the continued firmness of prices. Among the printcloth business put through during the day were sales of 38½-inch 64-60s at 16¼ cents for contract deliveries running to October. For spots and nearbys 16½c is now asked by several houses. For spot and nearby 39-inch 68-72s 18 cents was paid. Sheetings sales included 36-inch 5-yard goods at 15¾ cents, and 5.50s at 14¼ cents for September, October, and November shipment. Sateens and twills again sold ahead well at full prices. Printcloth quotations follow:

39-inch, 80-80s...*21c	38½-inch, 64-60s..16¼c
39-inch, 72-76s....19¼c	38½-inch, 64-56s..15¾c
39-inch, 68-72s....18c	38½-inch, 60-52s..14½c
39-inch, 56-44s....13½c	38½-inch, 60-48s..14c
38½-inch, 64-64s..16½c	27-inch, 64-60s....12c

*Asked.

⁂

Harem Hats on the Way?

There is not a little speculation in the local millinery trade at the moment regarding the "harem" effect hats that are now being worn here by some of the city's most "advanced dressers." Of late, women of this type have been seen in smart restaurants wearing large or small hats with drooping brims, the entire crown or brim being covered with flowers and maline. Draped over the crown, and falling in a long streamer thrown around the neck, the maline covers the chin and mouth and produces harem effect. It is said to be very effective and to make an extremely attractive hat. It is seen in black with bright colored flowers, French blue and navy.

⁂

To Discuss Commercial Crooks.

A letter sent to members of the New York Credit Men's Association by Willard Haff, Chairman of the Prosecuting Committee of that organization, calls attention to a public meeting that is to be held at the Hotel Astor on March 26 at 8 P. M., for the purpose of discussing the subject of commercial crooks. "Eminent speakers will advise and instruct" at the meeting, according to the letter, and the association's own attorney will be there to answer pertinent questions. The letter also calls the attention of the members to the Prosecution Bureau of the association, the work and scope of which, it is intimated, are not fully comprehended. Further details concerning the meeting, including the names of the speakers, will be made public soon.

LEGAL NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—UNITED STATES OF AMERICA, Plaintiff, vs. LEO BAUMANN, Defendant.

The President of the United States of America to Leo Baumann, Greeting:

You are hereby commanded that you personally appear before the Judge of the District Court of the United States of America, for the Southern District of New York, in the Second Circuit in Equity, within sixty days after service hereof, wheresoever the said Court shall then be, to answer a bill of complaint exhibited against you in the said Court by the United States of America and to do further and receive what the said Court shall have considered in that behalf. And this you are not to omit under the penalty on you of Two Hundred and Fifty Dollars.

Witness, Honorable Learned Hand, Judge of the District Court of the United States for the Southern District of New York, at the City of New York, on the 14th day of January, in the year one thousand nine hundred and eighteen, and of the Independence of the United States of America the one hundred and forty-second. [Seal]

ALEX GILCHRIST, Jr., Clerk.

FRANCIS G. CAFFEY, United States Attorney, Solicitor for United States of America.

The defendant is required to enter appearance in the above cause in the Clerk's office of this Court within sixty days after service hereof, or the bill will be taken pro confesso against you.

ALEX GILCHRIST, Jr., Clerk.

To Leo Baumann, the Defendant above named:

The foregoing Writ of Subpoena is served upon you by publication, pursuant to an order of the Honorable Martin T. Manton, Judge of the United States District Court for the Southern District of New York, dated January 16, 1918, and filed on January 17, 1918, with the Writ of Subpoena and Bill in Equity herein, in the office of the Clerk of the United States District Court, Southern District of New York, at the United States Courts and Post Office Building, Borough of Manhattan, City of New York.

Dated New York, February 5, 1918.

FRANCIS G. CAFFEY, United States Attorney for the Southern District of New York, Attorney for Plaintiff, Office and Post Office Address, U. S. Courts and P. O. Bldg., Borough of Manhattan, City of New York.

ARRIVAL OF BUYERS

ALLENTOWN, Penn.—Adams & Co.; R. E. Hollenbach, coats, suits; Imperial.

ANNAPOLIS, Md.—Strauss Bros.; L. Strauss, piece goods; Grand.

ATLANTA—United Manufacturing Co.; A. Hand, wash silk skirts; R. 1905, 15 E. 26th.

BALTIMORE—Hochschild, Kohn & Co.; H. J. Rohr, millinery; 220 5th Av.

BALTIMORE—L. & I. Greenbaum; L. Greenbaum, waists, dresses; 1,182 B'way.

BALTIMORE—The Hub; Mrs. H. Sloman, corsets, misses', infants' wear; 53 West 14th.

BALTIMORE—Goldenberg Bros.; J. Wolf, coats, suits; 1,140 B'way.

BALTIMORE, Md.—Eisenberg's; Miss McCarthy, waists, dresses; Imperial.

BALTIMORE—Stewart & Co.; A. J. Bernard, coats, suits; 2 W. 37th.

BALTIMORE—Strauss Bros.; J. Strauss, blankets; Breslin.

BALTIMORE—Hanneman-Jess Co.; L. W. Sapinsky, suits; 116 W. 32d.

BALTIMORE—Blumberg Bros.; A. Blumberg, hosiery, underwear; 43 Leonard.

BALTIMORE—F. W. McCarthy Co.; H. Ritter, neckwear; 906 B'way.

BALTIMORE—Snow, Mecoslin & Co.; C. H. Snow, Jr., millinery; Wallick.

BALTIMORE—Baltimore Bargain House; C. Mulliken, drug sundries; 354 4th Av.

BALTIMORE—Eisenberg; J. H. Brewer, hosiery, knit underwear; 404 4th Av.

BALTIMORE—Goldenberg Bros.; D. Rosenberg, silks; New Strand.

BOSTON—Queen Cloak Co.; T. Berman, coats, suits; Broadway Central.

BOSTON—R. H. White Co.; Mrs. M. F. Hirsch, waists, sweaters; 470 4th Av.; Broztell.

BOSTON—R. H. Stearns Co.; Mrs. J. S. Knox, ribbons, neckwear, millinery; L. S. Root, silks; 200 5th Av.

BOSTON—A. Gainsborg & Co.; A. Gainsborg, clothing, men's furn. goods; Latham.

BOSTON—Simons, Hatch & Whitten Co.; C. Hanson, sweaters, suspenders; Marie Antoinette.

BOSTON—R. A. Cobb & Co.; S. H. Cutting, silk waists, skirts; Holland House.

BOSTON—M. J. Collins, men's coats; Bristol.

BOSTON—Colonial Hat Co.; S. M. Rubin, ladies' hats; Somerset.

BOSTON—Jordan-Marsh Co.; Miss Sweeney, women's suits; Miss Haughey, misses' suits; 432 4th Av.

BOSTON—Shepard-Norwell Co.; J. T. Duff, rugs; 220 5th Av.; Flanders.

BOSTON—Chandler & Co.; Mrs. Dana, coats; Miss Heitz, misses' suits; 230 5th Av.

BOSTON—R. H. White Co.; P. D. Slocum, furs; 470 4th Av.

BOSTON—Gilchrist Co.; Miss McClusky, costumes; 200 5th Av.

BOSTON—William Filene's Sons Co.; W. R. Thomson, corsets, house garments, dresses, basement; 116 West 32d.

BOSTON—Jordan-Marsh Co.; Mr. Hawkins, rugs; F. A. Fuller, furs; 432 4th Av.

BOSTON—E. T. Slattery Co.; Miss E. M. Kennedy, muslin underwear, negligees, infants' wear; 25 W. 33d.

BOSTON—R. H. White Co.; Miss E. B. Austin, infants' wear; 470 4th Av.

BOSTON—Laurel Mfg. Co.; C. Silverman, silks, trimmings; Breslin.

BRIDGEPORT—Howland D. G. Co.; W. H. Howe, toys, sporting goods; E. J. Godfrey, silks, dress goods; H. P. Cleary, millinery; 404 4th Av.

BUFFALO, N. Y.—Hens & Kelly Co.; C. E. Bassett, millinery; 1,133 Broadway.

BUFFALO, N. Y.—Wm. Hengerer Co.; H. J. Smearing, clothing; 2 W. 37th.

BUFFALO, N. Y.—William Hengerer Co.; Miss E. Dean, waists; 2 W. 37th.

BUFFALO, N. Y.—R. Wolkind; L. R. Wolkind, general mdse.; Broadway Central.

CHAMBERSBURG, Penn.—D. D. Sollenberger, carpets; Herald Square.

CHICAGO—L. W. Lee & Son; L. W. Lee, Jr., rugs; Breslin.

CHICAGO—Republic Tailoring Co.; C. A. Wilson, woolens; Latham.

CHICAGO—Siegel, Cooper & Co.; Miss Carey, petticoats, muslin underwear; 404 4th Av.

CHICAGO—Sears, Roebuck & Co.; F. D. Leeds, ladies' waists, raincoats; 115 5th Av.

CHICAGO—C. A. Stevens & Brothers; S. Willard, suits; Mrs. Mee, underwear, hats; Miss Conlin, waists; 40 E. 22d.

CHICAGO—Greene's; Miss M. Livingstone, dresses; 1,133 Broadway.

CHICAGO—The Fair; H. Levy, coats, suits, waists, dresses, basement; 225 4th Av.

CHICAGO—C. A. Stevens & Bros.; P. E. Shay, furs; 40 East 22d.

CHICAGO—Sears, Roebuck & Co.; G. Alexander, notions, laces, neckwear; 115 5th Av.

CINCINNATI—H. & S. Pogue Co.; L. Klapac, representing; 116 W. 32d; New Strand.

CINCINNATI—H. & S. Pogue Co.; H. F. Bachmeyer, hosiery, women's knit underwear; 116 West 32d.

CINCINNATI—Fair Store; B. Sherman, millinery; 37 W. 26th; Cumberland.

CINCINNATI—Perfection Cloak and Suit Co.; S. Rotz, coats, suits; 39 W. 32d.

CINCINNATI—H. & S. Pogue Co.; L. Klaper, 120 W. 32d.

CINCINNATI—H. & S. Pogue Co.; Miss E. Marcuson, misses', children's, infants' wear; 116 W. 32d.

CLEVELAND—Bailey Co.; C. Mashek, W. Church, G. Thompson, millinery; 37 West 26th.

CLEVELAND—Wm. Taylor, Son & Co.; Mrs. J. C. Oram, millinery; 470 4th Av.

COLUMBUS, Ohio—Columbus D. G. Co.; Mrs. E. R. Graves, Miss J. E. Nessmith, ready-to-wear; 1,150 B'way; Breslin.

COLUMBUS, Ohio—Columbus Clothing Co.; B. C. Budd, B. F. Krauss, clothing; Wallick.

COLUMBIA, S. C.—M. Citron, hosiery, underwear; Albert.

CINCINNATI—Textile Shirt Co.; A. W. Bettman, shirts; Marie Antoinette.

DALLAS, Tex.—Sanger Bros.; J. R. Hill, shoes; 19 E. 24th.

DANVILLE, Ill.—Meiss Bros.; L. Meiss, hosiery, gloves, laces, ladies' neckwear; 116 W. 32d.

DAVENPORT, Iowa—J. H. C. Peterson & Sons; Mr. Lake, coats, suits; 1,133 B'way.

DAVENPORT, Iowa—R. M. Neustadt & Sons; D. Neustadt, clothing, furn. goods; Ansonia.

DES MOINES, Iowa—Lederer, Strauss & Co.; S. M. Schloss, untrimmed hats; 621 Broadway.

DETROIT—J. L. Hudson Co.; L. Brownhill, cloaks, suits, (basement;) 354 4th Av.

DUBOIS, Penn.—Hoffmann's Underselling Store; A. Hoffmann, men's clothing, furn. goods; Herald Square.

DULUTH, Minn.—W. H. Bruen Co.; W. H. Bruen, ready-to-wear; 100 W. 32d.

ERIE, Penn.—Trask, Prescott & Richardson Co.; A. M. Tolemie, general mdse.; 1,239 B'way.

FAIR HAVEN, Vt.—New York D. G. Co.; D. Morris, coats, suits, corsets, gloves, hosiery; Grand.

FALL RIVER, Mass.—R. A. McWhirr Co.; J. E. Bannister, rugs; 404 4th Av.; Broztell.

GAINESVILLE, Ga.—Hosch Bros.; L. W. Hosch, W. H. Hosch, wholesale dry goods, notions; Martinique.

GREENSBORO, N. C.—Meyer Co.; W. D. Meyer, dry goods; 1,239 B'way.

HARTFORD, Conn.—L. S. Goldschmidt & Co.; J. P. Atkins, muslin underwear, ladies' sweaters; Manhattan.

HARTFORD—Sage, Allen & Co.; J. J. Egan, hosiery, gloves, underwear; Miss H. Sellers, trimmings, neckwear; 404 4th Av.

INDIANAPOLIS—H. P. Wasson & Co.; Miss R. Wagoner, misses' ready-to-wear; 116 W. 32d.

JOPLIN, Mo.—Politzer Bros.; G. Politzer, ready-to-wear; 303 5th Av.

LANCASTER, Penn.—Buchanan & Brown; J. Buchanan, general mdse; 212 5th Av.; Grand.

LYNCHBURG, Va.—Brown, Merryman Co.; W. W. Brown, ready-to-wear; Imperial.

MERIDEN—Ives, Upham & Rand Co.; J. Martin, domestics, linens; 404 4th Av.

MIDDLETOWN, Conn.—J. H. Bunce Co.; C. W. Cramer, coats, suits, waists, corsets, muslin underwear, dress goods, silks; 404 4th Av.; Latham.

MINNEAPOLIS—L. S. Donaldson Co.; Miss E. Swillane, coats, suits; 230 5th Av.

MINNEAPOLIS—L. S. Donaldson Co.; J. C. Russell, boys' clothing; 230 5th Av.

MINNEAPOLIS, Minn.—Wyman, Partridge & Co.; F. E. Leonard, domestics, prints, linings, blankets, flannels; 43 Leonard.

MINNEAPOLIS—E. Atkinson Co.; Mr. Rossacker, ready-to-wear, basement; Miss Finney, W. F. Short, ready-to-wear; 100 West 32d.

MONTGOMERY, Ala.—Montgomery Fair; J. T. Gibbons, men's clothing, furn. goods; 23 E. 26th.

MONTREAL, Can.—"Almy's;" Mr. Atkinson, millinery; 230 5th Av.

MUSKOGEE, Okla.—Calhoun D. G. Co.; Mr. Becker, ready-to-wear; 1,150 B'way.

NASHVILLE, Tenn.—Armstrong's; A. R. Armstrong, ready-to-wear; 303 5th Av.

NEW HAVEN—Shartenberg & Robinson; N. Schneider, boys' clothing; S. Muhlfelder, wash goods, ribbons, umbrellas; 404 4th Av.

NORWICH, Conn.—Norwich Overall Co.; B. Davidson, overalls; Broadway Central.

OMAHA, Neb.—Byrne & Hammer Dry Goods Co.; R. T. Byrne, manufactures department; 43 Leonard.

OWASSO, Mich.—Lyon & Pond; H. D. Lyon, general mdse.; Longacre.

PHILADELPHIA—Gimbel Bros.; G. R. Dunn, art embroideries; B'way and 32d.

PHILADELPHIA—John Wanamaker; Miss M. McMahon, misses' coats, suits; Broadway and 10th.

PHILADELPHIA—M. Silverman & Son; S. B. Koffler, laces; 1,133 B'way.

PHILADELPHIA—I. Harris Sons; J. Harris, clothing; Somerset.

PHILADELPHIA—Blauner's; Miss Lustig, jobs silk dresses; H. Blauner, suits; 15 E. 26th.

PHILADELPHIA—M. Cravis & Sons; J. Cravis, dry goods; 33 West 34th; Wallick.

PHILADELPHIA—Strawbridge & Clothier; T. Powers, linens; 230 5th Av.

PITTSBURGH—Seder Brothers; H. Seder, ready-to-wear; 364 5th Av.

PITTSBURGH—Campbell's; J. C. McDowell, dress goods, silks; 105 Grand.

PITTSBURGH—Kaufmann & Baer Co.; J. Baer, men's, boys' clothing; Miss Webb, women's suits; Miss Toole, misses' coats, suits; 404 4th Av.

PITTSBURGH—Rosenbaum Co.; Miss S. Markowitz, millinery; Miss M. Osborne, suits; 116 W. 32d.

PITTSBURGH—The Union; C. I. Kahn, clothing; Marlborough.

PITTSFIELD, Mass.—England Bros.; C. Kopner, coats, suits, misses' dresses, skirts; 404 4th Av.; Gregorian.

PORTLAND, Me.—T. Smiley Co.; T. Smiley, general mdse.; Latham.

PORTSMOUTH, Ohio—Goodman Bros & Co.; H. Sheeman, millinery; 1,123 B'way; Cumberland.

PROVIDENCE, R. I.—Gladding D. G. Co.; Miss I. E. Farrell, art goods; 200 5th Av.

PROVIDENCE—Shepard Co.; E. J. Sullivan, linens; 220 5th Av.

RICHMOND, Va.—Richmond Dry Goods Co.; H. W. Duane, silks; 43 Leonard.

ROANOKE, Va.—Bright, Krebs & Co.; Z. J. Bright, notions; Broadway Central.

ROCHESTER, N. Y.—Sibley, Lindsay & Curr Co.; N. Barnes, carpets, rugs, linoleums; 432 4th Av.

ROCHESTER, N. Y.—Duffy-Powers Co.; J. Mensch, men's, boys' overalls, men's shirts, women's white muslin petticoats; 470 4th Av.

RUTLAND, Vt.—Grace-Sterns Fur Co.; W. E. Grace, furs; Park Avenue.

SALEM, Mass.—W. G. Webber Co.; M. Vandensmore, laces, handkfs., ribbons, notions, jewelry; 404 4th Av.

SALEM, Mass.—Wm. G. Webber Co.; J. J. Walsh, domestics; 404 4th Av.

SAN FRANCISCO—Brown Furniture Co.; R. H. Brown, carpets; Flanders.

SAN FRANCISCO—Emporium; Mr. Rogers, rugs; 470 4th Av.

SCHENECTADY, N. Y.—Wallace Co.; W. A. Gillespie, furniture; Webster.

SCRANTON, Penn.—M. Solomon & Co.; M. Solomon, ready-to-wear; Broadway Central.

SPRINGFIELD—Forbes & Wallace; A. Alexander, domestics, flannels, linens; 230 5th Av.

ST. JOSEPH, Mo.—Wheeler & Motter Merc. Co.; J. B. Motter, wash goods; 320 B'way.

ST. LOUIS—Houck Cloth Co.; C. J. Mock, woolens; Park Av.

ST. LOUIS—Carleton D. G. Co.; T. G. Ratcliffe, silks, dress goods, cloths, 329 B'way; Great Northern.

SYRACUSE, N. Y.—Chappell-Dyer Corp.; C. E. Teeple, coats, suits, dresses; 44 East 23d; Park Avenue.

TOLEDO—Lasalle & Koch Co.; C. F. Green, coats, suits; 1,170 B'way.

TOLEDO—Neuhausel Bros.; M. J. Gilsdorf, coats, suits; Wallick.

TOLEDO—Lasalle & Koch Co.; A. B. Shiels, representing; 1,170 B'way; Wallick.

TUCSON, Ariz.—H. Steinfeld, general mdse.; Ansonia.

UTICA, N. Y.—Mitchell & Thomas; J. G. Thomas, W. W. Mitchell, clothing; Park Av.

VICKSBURG, Miss.—Bock-Fishel Co.; D. Bock, ready-to-wear; 15 E. 26th.

WACO, Tex.—Sanger Bros.; H. Wheeler, shoes; 19 E. 24th.

WASHINGTON—Woodward & Lothrop; Miss Thornton, infants' wear; 334 4th Av.

WATERBURY, Conn.—Reid & Hughes D. G. Co.; W. Wallace, domestics; 404 4th Av.

WEST BARRINGTON, Mass.—E. P. Hunt D. G. Co.; E. P. Hunt, general mdse.; 105 Grand.

WOONSOCKET—Harris & Mowry Co.; T. A. Engelbach, blankets, wash goods; 404 4th Avenue.

WOONSOCKET, R. I.—Begin Bros.; T. Guerin, general mdse.; Imperial.

WORCESTER, Mass.—Denholm & McKay Co.; Miss M. Miller, waists; 230 5th Av.

WORCESTER, Mass.—Barnard, Sumner, Putnam Co.; A. Vanderpyl, knit underwear, hosiery, furn. goods; 404 4th Av.; Breslin.

YOUNGSTOWN, Ohio—G. M. McKelvey Co.; W. E. Warner, men's clothing, furn. goods; 1,270 B'way.

BUSINESS NOTES.

Life membership in the Millinery Chamber of Commerce has been applied for by the following firms: Edwards & Rierdan of 560 Broadway and A. Wimpfheimer & Bros., Inc., of 450 Fourth Avenue.

Eli Simon, resident buyer, of 15 East Twenty-sixth Street, this city, has added the following accounts to his list: Stewart Apparel Company of Philadelphia, Fair Cloak and Suit House of Long Beach, Cal., and Smith Cloak and Suit Company of San Francisco, Cal.

MARY'S
MARY'S HAT SHOP, Inc.,
50 West 46th Street.
Models for the Trade
Furs *French Novelties*

H. SAMUELS & SONS
Present the New French
Madonna Capes
and
Madonna Coats
Just received from our Paris Buyer, Mlle. Renee Frandu
33-39 West 34th Street
Oppenheim Collins Bldg.

Continental Silk Mills
"Crepe Juliette"
TRADE MARK REG. U. S. PATENT OFFICE
A *Georgette* of highest quality. Best for *Dresses* or *Waists*.
It wears and washes wonderfully. Dainty yet durable. Ask for it by name.
NONE BETTER MADE IN AMERICA
CONTINENTAL SILK MILLS, Sole Manufacturers
95 MADISON AVENUE, NEW YORK
Retailed by STERN BROTHERS, West 42d St. (between 5th and 6th Aves.) West 43d St.

Right here in the Rosebud Showrooms
are just the Cotton Dresses you are looking for—right in style and right in price. We can satisfactorily meet every requirement—and we would like to fill your needs.
ROSEBUD MFG. CO.
37-43 W. 26th St., N. Y.
Quality Merchandise Economically Produced.
Rosebud Cotton Dresses

SURFTEX
for
Bathing Suits
A beautiful, serviceable Fabric and an exceptional VALUE. Samples upon request.
Denzer & Nathan
611-21 Broadway, New York

Nearlinen
TRADEMARK
British Manufacture
SUPERIOR TO ORDINARY LINEN FOR COSTUMES, CHILDREN'S DRESSES BOYS' WASH-SUITS EMBROIDERY & NURSES' UNIFORMS.
SOLD IN FIRST CLASS AMERICAN & CANADIAN DEPARTMENT STORES IN 36, 40 AND 45 INCH WIDTHS
SHIPLEY-HOLLINS Co. NEW YORK

COLORED VOILES
Every wanted shade in several grades—our prices give the lie to present quotations.
POTTER TEXTILE Co
72-74 Madison Ave.

COTTON JERSEY
A knitted 60-inch JERSEY cloth in all new shades—looks and handles like silk, but at quite a different price.
POTTER TEXTILE Co
72-74 Madison Ave.

HOLLSTEIN, YOUNG & CO.
Wool & Tweed Auto Coats
Tweed & Silk Rubberized Coats
HOLLSTEIN, YOUNG & CO
34-36-38 WEST 27TH STREET.

HEGLA FABRICS
Henry Glass & Co.
44-46-48 White St.

COATS LADIES' MISSES' SUITS
Up-to-date Styles, $13.75 to $25.
IMMEDIATE DELIVERY.
D. M. JONAS,
8 East 28th. Tel. Mad. Sq. 6985.

Serge Dresses, $6.75 to $13.75
Booth, Bregman & Sumberg,
129-133 WEST 27TH STREET.

Our Spring Line for 1918 of
CHILDREN'S WHITE DRESSES
Is NOW READY.
Rosengarten & Kellner. 20 W. 20th St.

COTTON FABRICS *Off Price*
R. SERIL & SONS, 486 B'way, N. Y.

MILITARY UNIFORMS
of every description.
U. S. UNIFORM CO.,
93 Fifth Ave., New York.

COATS & SUITS
Dependable Garments—Clever Designs.
MUTUAL GARMENT CO.,
16-18-20 West 32nd St., N. Y. C.

Shoe, Army, Leggin Laces, Shoe Cord
North American Sales Co., 386-8 Broadway, N. Y.
Manufacturers' Agents.

SILK DRESSES
In stock for delivery, $6.75 and up.
TIP TOP DRESS CO.,
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BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of DAVID HAIMOWITZ, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Thursday, March 14, 1918, by order of the Court, at 10:30 A. M., at 2,048 Third Av., Borough of Manhattan, assets of the above bankrupt, consisting of beds, bedding, oilcloth linoleums, high chairs, cribs, fixtures, &c. JACOB R. SCHIFF, Receiver. ALEXANDER LEVINE, Attorney for Receiver. 309 Broadway, New York.

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FINANCIAL MARKETS

Trading Narrow and Dull—Steel Trade Still Hampered for Cars.

Interest in transactions on the New York Stock Exchange continues at low ebb while the speculative element holds aloof pending the outcome of the congress at Moscow, out of which there may come the first indication of the attitude of the real Russia toward the German peace "understanding," and the result of the reconsideration of the railway bill at Washington. Dealings yesterday were mostly casual, and the total so small as to point to indifference on the part of the public and professionals alike. Prices moved irregularly, and in most cases within a narrow range, though as usual the list was enlivened somewhat by efforts of pools to give a semblance of life to the issues in which they are concerned.

The market for Liberty bonds advances easily on the receipt of buying orders for large blocks, but promptly sags off again when these orders have been satisfied. Secretary McAdoo has been conspicuously successful in withholding information about his plans for the next offering, if the terms have been decided upon, and bond specialists have not felt like trading on their own account until some pronouncement is made on the score of convertibility for the outstanding issues. The persistence with which the second 4s have clung around 96¼ is evidence of the uncertainty which the public feels regarding the arrangements which will be made to insure a market for the new issue broad enough to restore the older bonds to par. The Street is mainly interested now in the matter of conversion and the size of the offering.

The steel trade continues to feel the effects of the Winter freight tie-up, and although the return of mild weather has facilitated operations at the mills, the insufficiency of transportation is certain to restrict output for the current year. The Iron Age reports that while demand from other than war needs is light plans now receiving consideration at Washington call for increased steel production in the latter half of 1918. The perplexing problem of arriving at a satisfactory price schedule which will be fair both to the small producers and the bigger plants which can be operated more economically will be tackled at a conference in Washington a week from today.

Differences between State banks and trust companies and the national banks over interest rates are in process of adjustment, and it is not likely that the Federal Reserve Board will have occasion to intervene again. The troubles arose from a misunderstanding of the board's position. The trust companies have many inactive accounts of individuals and firms on which it has been the custom to pay a higher rate of interest than that allowed by the banks on deposits of out-of-town institutions, and the board has disclaimed any desire to interfere with this custom. In the case of one institution an analysis showed that 25 per cent. of the accounts on a typical ledger were not drawn against in a full month.

MONTANA POWER PROFITS.

Gross Earnings Increase $686,108, but Net Income $135,750 Less.

The Montana Power Company reports gross earnings of $6,905,256 in 1917, an increase of $686,108 over the preceding year. The net income from all sources was $4,889,032, a decrease of $135,750. The surplus after interest, depreciation, and dividends had been accounted for was $811,443, compared with $1,339,157. The decline in surplus was accounted for largely by an increase of the common stock dividends.

John D. Ryan, President, told stockholders at the annual meeting yesterday that labor disturbances among the mining companies in the Butte district last Summer seriously affected the consumption of electric power. During the year $3,600,000 was spent for new construction and improvements.

MONEY AND EXCHANGE.

Call Loans.

High	6	Renewals	6
Low	6	Last	6

Time Loans.

MIXED COLLAT'LS.		ALL INDUSTRIALS.	
Sixty days	6	Sixty days	6
Ninety days	6	Ninety days	6
Four months	6	Four months	6
Five months	6	Five months	6
Six months	6	Six months	6

Bank Acceptances.

Eligible for rediscount with Reserve Bank, 60 to 90 days	4⅛@4¼
Non-member and private bankers eligible, 60 to 90 days	4⅜@4½
Not eligible, 60 to 90 days	5¼@5½

Commercial Paper.

Best-Known Names.

30 to 60 days	5¾
4 to 6 months	6

Other Names.

4 to 6 months	6

FOREIGN EXCHANGE.

Rates of Change.

	High.	Low.	Last.	Ch'ge.
Sterling—				
Demand	$4.75¼	$4.75¼	$4.75¼	....
Cables	4.76 7-16	4.76 7-16	4.76 7-16	....
Francs—				
Demand	5.73¼	5.73¼	5.73¼	+.00½
Cables	5.71⅝	5.71⅝	5.71⅝	+.00½

Closing Exchange.

Normal Rates of Exch.		Yesterday's Close. Demand or Checks.	Cables.
4.8665	London	4.75¼	4.76 7-16
5.1826	Paris	5.72¾	5.71¼
	China—		
	Honkong	72.25	72.50
	Peking	110.50	110.75
	Shanghai	103.50	103.75
19.30	Greece	19.40	19.45
40.20	Holland	44.75	45.375
32.44	India—		
	Bombay	34.50	34.75
	Calcutta	34.50	34.75
5.1826	Italy	8.35	8.37½
49.85	Japan—		
	Kobe	51.75	51.875
	Yokohama	51.75	51.875
50.00	Philippine Islands—		
	Manila	49.875	50.00
51.46	Russia	13.00	13.25
26.80	Scandinavia—		
	Stockholm	31.75	32.25
	Copenhagen	29.875	30.375
	Christiania	30.25	30.75
19.30	Spain	25.02	25.10
	South America—		
34.42	Rio	26.01	26.11
42.64	Buenos Aires	43.90	44.00
5.1826	Switzerland	4.45	4.42

TIME BILLS ON LONDON.

Bankers. 60 Days.	Bankers. 90 Days.	Commercial. 60 Days.	Commercial. 90 Days.
$4.72	$4.70	$4.71½	$4.69⅜

Clearing House Exchanges.

Clearing House exchanges, $562,735,843; balance, $75,642,831; Sub-Treasury debit balance, $2,295,258; Federal Reserve credit balance, $35,347,896.

Domestic Exchange.

Boston, par; Chicago, 5c discount; St. Louis, 15@5c discount; San Francisco, par; Montreal, $17.50 premium.

Silver.

Bar silver in London, 43d, unchanged; in New York, 86½c, unchanged; Mexican dollars, 69½c.

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, March 13.—Receipts and expenditures:

	This Month.	Fiscal Yr.
Customs	$6,254,687	$114,176,669
Internal Revenue—		
Corp. income	1,114,123	32,499,350
Individual income	5,529,455	30,919,604
Excess profits	3,100,748	17,142,655
Miscellaneous	35,560,889	485,705,859
Miscellaneous rev.	2,274,808	142,067,759
Total receipts	$53,834,713	$822,511,900
Exc. of ord. disburse. over ord. receipts	227,488,607	3,270,367,686
Exc. of total disburse. over total receipts	5,475,024	58,250,453
Expenditures	281,323,329	4,092,879,586

NEW YORK STOCK EXCHANGE

WEDNESDAY, MARCH 13, 1918.

	1918.	1917.	1916.
Day's sales	244,681	373,353	900,190
Year to date	28,361,420	37,451,340	35,790,436

Closing Bid.	Closing Ask.	Sales.		First.	High.	Low.	Last.	Net Chge.
68	73	400	Adams Express	70½	71	70½	71	+½
..	..	200	Ajax Rubber	52	52	52	52	−1½
1¾	1⅞	100	Alaska Gold Mines	1⅞	1⅞	1⅞	1⅞	...
1⅞	2	100	Alaska Juneau	2	2	2	2	+⅛
25	25¼	800	Allis-Chalmers Mfg.	25¼	25½	25¼	25⅜	−⅛
91½	93	100	Am. Agric. Ch. pf.	92½	92½	92¼	92½	...
81	81½	700	Am. Beet Sugar	80⅝	81	80⅝	81	−½
40¼	40⅝	1,000	American Can	40¾	40¾	40⅛	40¼	−⅝
95½	97	100	American Can pf.	96⅜	96⅝	96⅜	96⅝	−⅜
76	76¾	2,200	Am. Car & Found.	76⅞	76⅝	76	76½	+¼
30½	31½	500	Am. Cotton Oil	31½	31½	31½	31½	−¼
79¾	81	100	Am. Cotton Oil Pf.	80	80	80	80	−1⅛
59½	60½	500	Am. Hide & L. pf.	59⅞	60	59¾	59⅝	−⅞
53¼	54¼	200	Am. Intern. xd.	54½	54½	53¼	53¼	−¾
32¾	33	1,800	American Linseed	32¾	33⅞	32¾	33	+½
74½	74¾	500	Am. Linseed pf.	74½	74½	74⅜	74⅜	−⅝
99	99½	100	Am. Locomotive pf.	99½	99¼	99½	99½	+⅛
80½	80⅝	1,600	Am. Smelt. & Ref.	81	81⅝	80⅝	80¾	...
90	94	20	American Snuff	94	94	94	94	...
65¼	65½	300	Am. Steel Found.	65¼	65½	65¼	65¼	−¾
105⅞	106	2,000	Am. Sugar Refining	105	106	104⅛	106	+2
108½	111	100	Am. Sugar Ref. pf.	109	109	109	109	+½
90⅝	91¼	1,200	Am. Sumatra Tob.	90⅞	91⅛	90⅛	91	−¼
102½	102⅞	19,521	Am. Tel. & Tel.	102½	102⅞	100⅝	102⅞	+1⅛
152½	156	400	American Tobacco	152	153½	152	153½	+1¼
53¼	53½	1,700	American Woolen	54½	54½	53⅞	53⅞	−1⅛
95¾	96	100	Am. Woolen pf.	95¾	95⅝	95⅝	95¾	−⅞
14½	15⅝	400	Am. Zinc L. & S.	15¼	15¼	14½	14½	−1½
63¼	63½	5,500	Anaconda Copper	63¾	64	63¼	63¼	−⅜
84½	85	600	At., T. & S. Fe.	85	85	84½	84½	−¾
111⅛	111¾	1,100	At. Gulf & West In.	111½	112	110⅞	111⅛	+⅛
75¾	76	14,600	Baldwin Loco.	76	76¼	74¾	76	+⅞
98	100	200	Baldwin Loco. pf.	99	99	99	99	−1
54⅞	55	2,300	Baltimore & Ohio	55	55¼	54¾	55	...
55½	56¼	100	Balt. & Ohio pf.	55¾	55¾	55⅝	55⅝	−¼
89¼	90	300	Barrett Co.	90½	90¼	90	90	−1
1½	1⅝	800	Batopilas Mining	1⅞	1⅞	1⅞	1⅝	+¼
76½	76¾	7,600	Beth. St. Cl. B. xd.	77¼	77⅞	76⅜	76⅝	−⅞
100	100⅛	800	Beth. St. 8% pf. xd.	100⅛	100½	99¾	100⅛	+½
115	119	300	Burns Brothers	116	118	116	118	+1½
9¾	10	200	Butte Copper & Z.	10	10	10	10	...
23¼	23½	1,300	Butte & Superior	22⅞	23½	22⅞	23	+⅛
39¼	40	100	California Packing	39½	39½	39½	39½	−⅜
145	146	100	Canadian Pacific	145⅝	145¾	145⅝	145⅝	+⅜
30	31	100	Central Foundry	30	30	30	30	+1⅞
43	46	800	Central Foundry pf.	45	45	45	45	+2
70	70¼	1,500	Cen. Leather Co.	70	70¼	69¾	69⅞	−⅞
84	85	200	Chandler Motor	84¾	84¾	84½	84½	−1⅛
58½	58¾	3,000	Chesapeake & Ohio	58⅞	59	58⅝	58⅝	+⅛
22⅞	22¾	300	Chi. G. Western pf.	22¾	22⅝	22⅞	22⅞	−⅜
42	42½	1,600	Chi., M. & St. P.	42½	42½	42	42	−¼
73¼	73½	2,200	Chi., M. & St. P. pf.	73	74	72¼	73¼	...
21½	21⅝	1,400	Chi., R. I. & Pac.	21⅜	21⅞	21¼	21½	−⅛
67½	67¾	800	C., R. I. & P. 7% pf.	67⅝	68	67¼		
90⅞	91	26,800	U. S. Steel	91	91⅛	90⅝	91	+1
109¾	110	200	U. S. Steel pf.	110	110	109⅝	109⅝	+⅛
79¼	79⅝	300	Utah Copper	79⅝	80	79⅝	80	...
..	..	100	Vulcan Detin. pf.	25½	25¾	25⅝	25⅝	+⅜
..	..	50	Do., odd lot	26⅞	26⅞	26⅞	26⅞	+¼
8¼	8½	100	Wabash	8⅝	8⅝	8⅝	8⅝	−¼
42¾	43	600	Wabash pf. A	42⅝	42¾	42⅝	42⅝	−¼
92	94	700	Western Union Tel.	91	92	91	92	+2
41½	41⅝	600	Westingh. E. & M.	41¼	41⅝	41¼	41½	...
54½	55½	800	Wilson & Co.	53¾	56	53½	55	+1
18¼	18½	2,200	Willys-Overland	18⅝	18⅝	18⅜	18½	...
80⅞	81½	100	Willys-Overland pf.	81	81	81	81	+⅛
112	114	100	Woolw., (F.W.) Co.	112	112	112	112	−⅛

SHORT TERM NOTES

Government and Municipal Loans.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. For. Sec.	5	Aug., 1919	94½	95	8.70
Argen. Govt.	6	May 15,'20	89¾	90	9.25
City of Mont	5	May, 1918	99¼	99⅝	6.50
City of Que.	5	Aug., 1920	93	94½	8.00
Dom. of Can.	5	Aug., 1919	94⅞	95¼	8.50
Fr'chGov.con.	5½	Apr., 1919	96	96¼	8.60
Gov. of N. F.	5	July, 1919	94	97	6.60
Norweg. Govt.	6	Feb., 1923	100	101	5.75
Russian Govt.	6½	June, 1919	41	43	..
Russian Govt.	5½	Dec., 1921	37	39	..
Do rubles	5½	Feb.14,'26	85	88	..
Prov. of Que.	5	Apr., 1920	94	97	6.60
Swiss Govt.	5	Mar., 1920	100¼	101	4.50

Company Issues.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. Cot. Oil	5	Sep., 1918	99	99¼	6.00
Am. Cot. Oil	5	Sep., 1919	95¼	96	7.80
Am. P. & L.	6	Aug., 1921	92	96	7.50
Am. T. & T.	6	Feb., 1919	98¾	99	7.20
Am. Thread	4	Jan., 1919	97½	97¾	5.95
Ark. Val. Ry., L. & P.	6	July, 1919	96	99	7.00
B. & O. R. R.	5	July, 1918	99⅜	99¾	5.50
B. & O. R. R.	5	July, 1919	98	98¾	6.20
Beth. S. Corp.	5	Feb.15,'19	97½	97¾	7.25
B. R. T.	5	July, 1918	95	95¾	..
C., B. & Q.	4	July, 1921	92	92⅝	6.50
C. & W. Ind.	6	Sep., 1918	98⅝	99	7.75
Can. North.	6	Sep. 2, '18	98⅝	99½	7.00
Can. Pac. R.	6	Mar. 2,'24	97⅞	98⅜	6.25
Cub.-Am.Sug.	6	Jan., 1919	98⅝	99¼	6.75
Cub.-Am.Sug.	6	Jan., 1920	97⅝	98	7.10
Cub.-Am.Sug.	6	Jan., 1921	96¼	96⅞	7.20
Del. & Hud.	5	Aug., 1920	97½	98¼	5.60
Erie R. R.	5	Apr., 1919	93¼	94	..
Fed. Sug. R.	6	Jan., 1920	95	97	..
Gen. Elec. Co.	6	Dec., 1919	99⅞	100¼	6.65
Gen. Elec. Co.	6	July, 1920	99⅞	100⅛	5.90
Gen. Rubber	5	Dec., 1918	98⅝	98⅞	5.90
Gt. A. & P.	6	June, 1921	98	98¾	6.65
G. T. of Can.	5	Aug., 1918	98	100	6.00
Gt. Nor. Ry.	5	Sep., 1920	96⅞	97½	6.05
Hocking Val.	6	Nov., 1918	99	99⅝	6.25
Kan. C. Ry.	5½	July, 1918	97⅞	98½	6.95
K.C. Ter. Ry.	4½	Nov.15,'18	98⅜	98⅞	10.00
K.C. Ter. Ry.	4½	July19,'21	93	94	5.30
Louis G. & E.	6	Apr., 1919	99½	100	6.50
Mich. C. R.R.	5	May, 1918	99⅞	99⅞	6.00
Mont. T. & P.	6	Apr., 1919	..	100	5.75
Morgan & W.	5	Dec., 1918	98½	100¼	..
N. Y. C. R.R.	5	Sep., 1919	96⅞	97	4.50
N.Y.,N.H.&H.	5	Apr. 15,'18	94	96	7.30
Okla. G. & E.	6	June, 1919	95	98	..
Penn. Co.	4½	June15,'21	96⅝	97	7.75
P. S. C., N. J.	5	Mar., 1919	95¼	96¾	5.90
Phi. Elec. Co.	6	Feb., 1920	98¼	98¾	9.00
Proc. & Gam.	7	Mar., 1919	99⅝	99⅞	6.60
Do.	7	Mar., 1920	99½	99⅞	7.10
Do.	7	Mar., 1921	98⅞	99⅝	7.30
Do.	7	Mar., 1922	98	99	7.25
Do.	7	Mar., 1923	98¼	98⅝	7.50
Rem. A. Un. Met. C. Co.	5	Feb. 1, '19	89	91	7.35
Southern Ry.	5	Mar.2, '19	96⅞	97¼	..
United Fruit	5	May, 1918	99⅞	100½	7.80
Utah Sec.Cor.		Sep. 15,'22	84	86	4.25
W. Penn. P.	7	Feb., 1920	97¾	98.60	..
W. E. & M.	6	Feb., 1919	98⅝	98⅝	7.80
Win. R.Arms	7	Mar., 1919	99⅛	99¼	7.40
W.V. T. & E.	6	May, 1919	94	98½	7.50

OIL REFINERS NET $433,782.

Sapulpa Company Offers 55,000 Shares of Stock at $8.

The Sapulpa Refining Company, producer of gasoline and other oil products, is offering 55,000 shares of additional stock for subscription by stockholders at $8 a share, the proceeds to be used to reduce indebtedness and increase working capital. The issue which is available to shareowners of record March 18, in proportion of 16 per cent. of their holdings, will bring the outstanding stock up to $2,000,000. The company announces the purchase of several producing properties in recent months.

Net sales in 1917 amounted to $5,177,944, an increase of $2,674,500 over the preceding year. The annual statement yesterday showed net profits of $433,782, a gain of $49,666. Dividends to the total of $33,000 were paid. The profit and loss surplus at the end of the year was $705,062.

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange:

	Yesterday. Bid.	Yesterday. Asked.	Tuesday. Bid.	Tuesday. Asked.
Lead	7.37½	7.50	7.37½	7.50
Spelter	8.10	8.25	8.10	8.30
Antimony	13.25	13.50	13.37½	13.62½
Quicksilver	$125.00	..	$125.00	..
Aluminium	..	32.00	..	32.00
Iron, No. 2 X foundry	..	34.25	..	34.25

Electrolytic copper was quoted in the open market, all deliveries, 23½c per pound bid.

London quotations were:

	Yesterday. £	s	d	Tuesday. £	s	d
Copper, spot	110	0	0	110	0	0
Copper, futures	110	0	0	110	0	0
Tin, spot	322	0	0	319	0	0
Tin, futures	320	0	0	316	0	0
Spelter	54	0	0	54	0	0
Lead	29	10	0	29	10	0

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads	60.46	60.13	60.22	—.21
25 industrials	77.66	76.70	77.21	—.24
50 stocks	69.06	68.41	68.71	—.23

DAILY RANGE OF FIFTY STOCKS.

	High.	Low.	Last	Net Ch'ge.
Mar. 13	69.06	68.41	68.71	..
Mar. 12	69.74	68.82	68.94	—.61
Mar. 11	69.78	69.09	69.55	+.44
Mar. 9	69.60	68.97	69.11	—.29
Mar. 8	69.55	68.51	69.40	+.83
Mar. 7	68.65	68.15	68.57	+.14
Mar. 6	68.97	68.29	68.43	+.03
Mar. 5	68.63	68.03	68.40	+.18

MONTHLY RANGE OF FIFTY STOCKS.

Mar.	High.		Low.		Last.
*1918	69.78	Mar. 11	67.81	Mar. 4	68.71
1917	86.17	Mar. 21	79.42	Mar. 1	84.35
1916	90.73	Mar. 14	83.49	Mar. 1	87.52
1915	65.83	Mar. 31	59.86	Mar. 1	64.95
1914	71.32	Mar. 23	68.66	Mar. 9	70.20
1913	74.53	Mar. 5	70.99	Mar. 10	73.85
1912	81.74	Mar. 27	76.29	Mar. 1	80.81
1911	80.72	Mar. 28	78.04	Mar. 4	79.82

YEARLY RANGE OF FIFTY STOCKS.

	High.		Low.		Last.
*1918	70.95	Feb. 19	64.12	Jan. 15	68.71
†1917	90.46	Jan. 4	77.21	Feb. 3	82.33
Full Years.					
1917	90.46	Jan. 4	57.43	Dec. 20	65.88
1916	101.51	Nov. 20	80.91	Apr. 22	88.22
1915	94.13	Oct. 22	58.99	Feb. 24	91.50
1914	73.80	Jan. 31	57.41	July 30	60.20
1913	79.10	Jan. 9	68.09	June 10	68.06
1912	85.82	Sep. 30	75.24	Feb. 1	78.20

BONDS.

DAILY RANGE OF FORTY BONDS.

Mar. 13	76.37	—.04	Mar. 4	76.67	—.17
Mar. 12	76.41	—.04	Mar. 2	76.84	+.06
Mar. 11	76.45	+.08	Mar. 1	76.78	—.04
Mar. 9	76.37	+.05	Feb. 28	76.82	—.06
Mar. 8	76.32	—.03	Feb. 27	76.88	+.01
Mar. 7	76.35	..	Feb. 26	76.87	—.03
Mar. 6	76.35	—.15	Feb. 25	76.90	+.01
Mar. 5	76.50	—.17	Feb. 23	76.89	—.06

YEARLY RANGE OF FORTY BONDS.

	High.		Low.		Last.
*1918	77.43	Jan. 31	76.32	Mar. 8	76.37
†1917	89.48	Jan. 20	86.68	Mar. 3	86.74
Full Years.					
1917	89.48	Jan. 20	74.24	Dec. 20	76.30
1916	89.18	Nov. 27	86.19	Apr. 23	83.64
1915	87.62	Mar. 24	81.51	Jan. 2	86.67
1914	89.42	Feb. 4	81.42	Dec. 2	81.96
1913	92.81	Jan. 10	83.45	Dec. 18	86.64

*To date. †To corresponding date.

TOPICS IN WALL STREET.

Small Profit on City Notes.

The $20,000,000 of New York City notes and revenue bills purchased Tuesday on a 4.79 per cent. basis permits only of a small profit to the successful bidder, for the notes are being offered for resale on a 4.70 per cent. basis. This means that the original purchaser makes a profit of 9-100 per cent., and figuring the short maturity of the notes, the total amounts to approximately $6,000. The new notes mature June 28 and the revenue bills on July 6, both dates being subsequent to the Federal income tax day, which is June 15. While these obligations of the city are being sold on a 4.70 per cent. basis, similar New York City notes, which mature before the tax date, are being bid at 4.60, and 4.50 per cent. has actually been paid during the last few days.

⁂

Gold to Mexico and Chile.

Gold coin to the amount of $117,500 was withdrawn yesterday from the Sub-Treasury for shipment to Mexico. A number of similar shipments have recently been made to Mexico in settlement of silver, jute and other products imported into the United States. A shipment of $50,000 in gold to Chile was also announced yesterday. This transaction has to do with imports of nitrates.

⁂

American Sugar's Small Inventory.

The inventory item in the American Sugar Refining Company's balance sheet, issued yesterday, reflected, apparently, the small supplies of raw sugar in the country at the end of last year. The company valued its "merchandise and supplies" at $9,142,074, a total hardly half as large as at the end of 1916. Inventories were valued, furthermore, at a figure $7,821,000 less than two years before and about $11,700,000 under the value recorded at the end of 1911. A natural result of the relatively small inventory, at the end of a profitable year, was a heavy cash account. This amounted to $40,493,252, compared with $22,717,453 a year before and $21,762,586 on Dec. 31, 1911.

⁂

An Oil Stock Deal.

If the syndicate operation behind the flotation of Glen Rock Oil Company stock last Autumn had yielded a good profit, a suit now pending in the United States District Court probably would not have been started. The syndicate was not altogether a success, however. The stock moved up from 10⅝ to around 19 on the Curb, and then when a lot of shares which had been tied up under an agreement was loosed the price banged down to 3. Certain Western oil men, it appears, entered the syndicate which was managed by R. C. Megargel & Co. and they now have restrained the sale of several thousand shares of syndicate holdings. It appears that the complainants got their stock at $7 a share and learned, according to the court papers, that the syndicate managers, acting as promoters of the original deal, had acquired the stock at $3.50, turning it into the syndicate later at $7 a share. The Western men want the ethics of the deal reviewed by the courts.

⁂

An Exasperating Market.

The stock market has been getting on the nerves of many a professional trader since March 1. This includes both those on the board room floor and in brokerage offices. A market which threatens to die on their hands is exasperating to any one who lives by the fluctuations on the tape, and such a market has been in evidence of late. Besides that, the short sellers have put out lines of short stock and waited in vain for others to help them get prices down; the partisans of the upward side have bought stocks and had an equally vain wait for other buying to assist in getting prices up. The public has not been buying, except investments for cash, neither has it sold its long stock. It is a time to pity the trader.

⁂

Denver & Rio Grande.

Pursuant to their intention of overlooking no precaution in the effort to recover on their judgment for $36,000,000 or so against the Denver & Rio Grande, the Equitable Trust Company, as Trustee for the Western Pacific bondholders, yesterday obtained and filed judgment by default for the full amount against the Denver & Rio Grande in the Supreme Court of the State of New York. This is pursuant to an action and attachment proceedings taken against all the assets of the Denver & Rio Grande in New York State last December. Similar action is pending in the Illinois courts to cover all the road's assets in that State, while the Federal attachment covers everything else. Meanwhile the Denver & Rio Grande's attorneys are preparing to take the case before the U. S. Supreme Court on a writ of certiorari.

⁂

Gratifying to Stockholders.

Reports of railroad earnings for the month of January continue to dribble in, bearing a remarkable resemblance to dispatches from the Russian front. Road after road, the best managed in the country among them, wind up their reports for the month with the little word "deficit" where "income" used to be. There is one man interested in the financial side of railroad management who has started a little scrap-book of these sad little stories. "Every time I feel like cussing the Government," he explained recently, "I want to have this exhibit handy. It is very soothing to reflect that the Government and not myself and my fellow-stockholders, has to do the worrying over it now."

⁂

Railroads Against Shipping.

While the railroad men just now are "leaning back into the arms of paternalism," as one of the biggest railroad financiers in the country recently expressed it, shipping men are continuing to wonder how much longer they have to wait before learning where they stand. The Railroad Control bill is apparently complete, at least the remaining uncertainties, so far as men who have their money invested in railroads are concerned, are trifling. But the men who have their money in shipping, and whose ships were taken over by the Government nearly three months earlier than the railroads, are apparently as far as ever from finding out what compensation they are to receive for operating their own ships for Government account.

No Colorado & Southern Dividend.

Directors of the Colorado and Southern Railway Company yesterday voted to defer action on the preferred stock dividend until the Railroad Control bill becomes law and it is entirely clear what the prospects of the company will be under its terms. A statement issued by the company said that under Government control, from present indications, "there should be a balance above all charges sufficient to pay the usual dividends on the preferred stocks." The last dividend paid was 2 per cent. each on the 4 per cent. first and second preferred non-cumulative shares, paid Oct. 1, 1917.

BOSTON CURB.

	Bid.	Asked.		Bid.	Asked.
Am. Oil	12	13	Iron Blos	45	55
B S Gas	8	10	Iron Cap	17¼	19
Begole	50	75	Jerome V.	62	75
Black H.	1	1¼	La Rose	32	38
Bohemia	90	100	Majestic	27	32
Bost Ely	70	80	Mex Met	47	50
Bost & M.	62	64	Mojave T.	5	7
Butte & L.	20	25	New Balt.	90	100
Bost & Ar.	1	2	N L & Z.	27	30
Calaveras	1	2	N Cornelia	16	16¼
Crown Res.	18	25	Nev Doug.	95	1 1-16
Cons Ariz.	1⅛	2 1-16	Nixon Nev.	1	1 1-16
Cortez	10	15	Oneco	20	30
Champ C.	7	8	Onondaga	15	25
Chief Cons.	2⅛	2¼	Pion Con	57	60
E & B B.	2	2¼	Ray Herc	4¼	4½
Earl Eagle	4	5	Rilla	2	3
Fortuna	4	6	*S W M	75	100
Gold Lake	2	5	S W M	80	1¼
Houghton	75	100	U V Ext	38¼	39½
Homa Oil	60	63	Victoria M.	90	100
Humboldt	50	75	Yukon Gold	50	1⅛

*Part paid. †Full paid.

BONDS ON STOCK EXCHANGE

WEDNESDAY, MARCH 13, 1918.

	1918.	1917.	1916.
Day's sales	$2,788,000	$2,879,500	$3,236,500
Year to date	224,517,000	237,255,800	234,174,000

UNITED STATES GOVERNMENT BONDS.

U S Liberty 3½s, int ctfs, full paid

$9000	97.52
30000	97.50
5000	97.52
5000	97.50
10000	97.52
10000	97.50
1000	97.52
16000	97.50
15000	97.52
36000	97.50
10000	97.46
3000	97.44
7000	97.46
7000	97.44
11000	97.42
16000	97.40
11000	97.42
9000	97.40
52000	97.42
6000	97.40

$269,000, total sales.

U S Liberty 1st cv 4s

$11000	96.24
1000	96.28
1000	96.30
2000	96.32
15000	96.26
2000	96.30
1000	96.26
1000	96.28
2000	96.30
1000	96.26
5000	96.30
4000	96.28
2000	96.30
5000	96.28
8000	96.24
1000	96.28
1000	96.24
1000	96.26
2000	96.28
10000	96.26
8000	96.28

$84,000, total sales.

U S Liberty 2d 4s

$95000	96.04
1000	96.06
10000	96.08
19000	96.10
1000	96.16
10000	96.14
1000	96.16
9000	96.14
12000	96.12
6000	96.06
1000	96.10
27000	96.12
15000	96.10
9000	96.12
5000	96.10
9000	96.12
5000	96.10
2000	96.12
10000	96.10
30000	96.12
1000	96.10
35000	96.12
26000	96.10
21000	96.12
5000	96.14
2000	96.16
3000	96.14
14000	96.16
1000	96.14
25000	96.12
19000	96.14
29000	96.12
3000	96.10
56000	96.12
105000	96.10
10000	96.12
9000	96.10
32000	96.12
23000	96.10
1000	96.08
5000	96.10
83000	96.08
1000	96.06
5000	96.12
1000	96.10
62000	96.04
5000	96.08
15000	96.12
76000	96.14
30000	96.16

$689,500, total sales.

FOREIGN GOVERNMENT, MUNICIPAL AND CORPORATION BONDS.

Following sales are given in lots of $1,000:

Am For Sec 5s
14..... 95
1..... 95¼
13..... 95
Anglo-Fr 5s
1..... 89⅞
53..... 90
2..... 89⅞
5..... 89¾
65..... 89⅞
½..... 90⅛
2..... 89⅞
4..... 89¾

So Pac cv 4s
2..... 77½
6..... 77
2..... 77⅛
1..... 77⅜
1..... 77¼
conv 5s
4..... 93
1st ref 4s
2..... 78¾
5..... 78⅞
6..... 78⅝
1..... 78½
SouthnRy1st5s
1..... 91½
1..... 91⅞
2..... 92
gen 4s
10..... 60⅝
2..... 60½
TexasCodeb6s
1..... 99⅝
5..... 99¼
1..... 99
Tol,StL&W4s
2..... 50
Un Pac 1st 4s
1..... 86½
1..... 86¾
3..... 86½
1st & ref 4s
9..... 78¾
1..... 79⅛
U S Rubber 6s
2..... 100
1st & ref 5s
11..... 78
1..... 77⅞
1..... 78
U S Steel Corp s f 5s
4..... 98¼
14..... 98⅛
8..... 98¼
registered
10..... 97½
Va-Car Chem cv deb 6s
1..... 96
VirgnRy1st5s
1..... 90
Wabash1st5s
4..... 94⅛
2d 5s
2..... 85¾
WnMaryland4s
1..... 59⅛
Westn Pac 5s
2..... 81¼
West Shore 4s
1..... 79
WUTelcoltr5s
1..... 93
Wilson & Co 1st 6s
1..... 96
1..... 96⅛

BID AND ASKED QUOTATIONS

	Bid.	Asked.
Assoc Oil	57	58
A T & S F pf	81	82
A B & A	8½	9
Atl C L	90	91
A G & W I pf	60	65
Barrett Co pf	100¾	101½
B'ch Creek	..	80
Beth S, ex div	78½	80
Do pf, ex div	88	92
Booth Fish	24	24½
B R T	40½	41
B U Gas	78	88
Brown Sh	63½	68
Do pf	95	98
Bruns Ter	6¼	7½
B R & P	62	90
Do pf	82	107
Burns Bros pf	107½	..
Bush Ter	..	97
But'k Co	10	10¼
Cal Petrol	16	17
Do pf	44	45
Cal & Ar	..	72
Can So	42	54
C, C & O	..	26
Do pf	..	56
Case (J I) pf	83½	85
Cent L pf	104½	107
C & S A T	107	109½

	Bid.	Asked.
Do pf	5	8
Elec S B	47	50
Elk H Coal pf	37	47
Erie 2d pf	19	20½
Erie & P	..	70
F M & S	11½	13
Do pf	30	33
Fisher Bdy	33	36
Do pf	80	87
Gen Ch pf	100	104
Gen Cig	40	42
Do pf	95	100
G'drich pf	94½	100
Granby C	75	77
Greene-C	40½	41½
Gulf S S	91	96
Do 1st pf	95	100
G, M & N	7	14
Do pf	27	38¾
Homestake	81	87½
Ill Cent	95	96
Int-Cons	8¼	8¾
Do pf	42½	43
Int Agric	12	13
Do pf	43½	45
I H, N J	123	126
Do pf	109	112
Int H Cor	60½	67½
Do pf	97½	105
Int N pf	95	..
Int Pa pf	80	100
Do pf, S	62½	63
Int Salt	55	57
Iowa Cent	2¼	5
Isl C Coal	..	75

	Bid.	Asked.
Do pf	100	109
Nat Rys of M 1st pf	..	21
Do 2d pf	5	7½
Nev Consol	18¾	18½
N O, T & Mex	18½	19½
N Y A B	124	128
N Y, C & St L	15⅝	17¾
Do 1st pf	46	69
Do 2d pf	42	46
N Y Dock	19	22
Do pf	38	47
N Y, L & West	..	123
N Y, O & West	20½	21¼
Norf So	20	22
Norf & Wn pf	78½	79
N W Tel	..	60
Ohio F S	42½	44
Owens B M pf	105	..
Pac Coast	45	60
Do 1st pf	68	90
Do 2d pf	55	80
Pac M pf	102	103
P T & Tel	20¼	24
Do pf	86	94
Peo & E	5	6
Pere Marq	12	12¼
Do pr pf	54	57
Do pf	35	38½
Pett-Mull	33	40
Do 1st pf	97	100

	Bid.	Asked.
Un Cig Sts pf	103	112
Un Drug	69⅞	71
Do 1st pf	48½	49½
Do 2d pf	77½	78
U Rys In	5¼	6
Do pf	11½	12½
U S C I P	14	15
Do pf	42	48
U S Exp	15⅝	17
U S Ind A pf	93	109
U S R & I	6	10
U S Sm pf	44½	46⅜
Utah Secur	13	14
Va-Car Ch	40	41¼
Do pf	102½	104½
Va I C & Coke	64	68
Wab pf, B	23	23¼
W F Exp	73	83
West Md	16⅛	16⅞
Do 2d pf	28	31
West Pac	14½	15½
Do pf	53	55
W E & M 1st pf	60	70¼
W & L E	9¼	10
Do pf	20	28
White Mtr	43½	44
W & Co pf	90	100
Wis Cent	36	38
W'w'th (F W) pf	115	121
Wor Pump	40	42½
Do pf, A	87	89
Do pf, B	63	64¼

TOBACCO PROFITS INCREASE

Sales of American Co. $89,920,249 and Net Earnings $13,563,665.

The American Tobacco Company's gross sales increased more than $10,000,000 in 1917, according to the annual report issued yesterday, the total being $89,920,249. The profits from operations were $9,785,361, and miscellaneous income brought the total net revenue up to $13,563,665, an increase of $1,151,041 over the preceding year. This was the result after all expenses and Federal war taxes had been accounted for.

After interest and preferred stock dividends were paid, a balance of $8,048,480 remained, equal to $25.21 a share of common stock, against $22.70 the year before. The management carried $2,100,223 to the profit and loss surplus, which amounted to $39,181,756 at the end of the year. The balance sheet showed inventories amounting to $50,042,468, a total of $9,450,000 greater than at the end of 1916. The company's investments in stocks and bonds were carried at $25,032,927, compared with $22,606,486 when the year opened.

West Jersey & Seashore Earnings.

The report of the West Jersey and Seashore Railroad Company, a subsidiary of the Pennsylvania, for 1917 shows gross operating revenues totaling $8,555,047, an increase of $725,727, but owing to an increase in operating expenses of $1,044,647, and a decrease in non-operating income, the company's gross income diminished by $322,885, and net income by $267,323, to a total of $672,992. During the year the company's business increased by 27,783,255 passenger miles and freight traffic by 3,929,162 ton miles.

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Niagara Falls, N. Y.	5%	1919-23	4.60%
Port Chester, N. Y.	5%	1919-25	4.65%

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STEEL TRADE PLANS BIG JUMP IN OUTPUT

Government Needs of Last Half of 1917 Far Exceed Those of First Six Months.

SMALL PRODUCERS FOR RISE

Favoring Weather Has Increased Production, but Transportation Remains Insufficient.

Steel and iron manufacturers are preparing for operations on Government orders in the second half of the year, which will far exceed the tonnage needed for war purposes and the railroads in the first six months. Because of the pressure on the mills which is expected from July 1 on, the meeting between steel men and the War Industries Board next Wednesday is awaited with great interest by the trade. The smaller producers will press the Government authorities for higher prices in certain lines than the current fixed prices, which expire April 1.

"Plans are developing at Washington," says The Iron Age, "for larger steel requirements for the second half of the year. The shell-steel tonnage for that period is estimated at 2,500,000, as against 1,500,000 tons for the first six months. The Government is about to place the first of the 150,000 cars and 2,500 locomotives in its program, and the standard types of steel freight cars have been agreed upon. A good many seventy-ton cars are wanted, so that car and locomotive requirements in steel are put at 2,000,000 tons. The shipyards are expected to take twice as much steel in the second half of the year as in the first half.

"Car builders have barely a month's work left. In the six general types of cars now agreed on, an effort has been made to reduce materially the use of wide plates suitable for shipbuilding, and universal plates may be used for much of the pressed forms. Car manufacturing costs will probably be made the basis of contract figures, and prices for carwheels, axles, &c., will be fixed.

"Favoring weather has put up the production of pig iron and steel, but the derangement and insufficiency of transportation still stand out everywhere. There is little dissent, therefore, from the view that the industry will fall considerably short of capacity production in 1918. At the same time demand for other than war purposes is meager and in some lighter products the outlook for mill operations is not so promising.

"Meanwhile plans are developing rapidly at Washington for larger steel requirements for the second half of the year. Contracts now in the hands of steel producers from all sources represent about eight months' production, but are not evenly distributed over that period. With the heavier Government buying promised for the second half the need of all the steel that can be made might be inferred, but the question of full demand for all the lighter products is still an open one.

"The crux of the situation as it will come before the price conference next week is the country's ability to produce sufficient pig iron. A higher price is being urged by smaller furnace companies. On the other hand some buyers of pig iron ask that the price be reduced, particularly on Southern iron."

The Iron Trade Review says:

"Production costs are to be brought strongly into the determination of the question whether present iron and steel prices will be reaffirmed or revised by the Government, as of April 1. A conference at Washington, arranged for next Wednesday, March 20, between representatives of the industry and the War Industries Board, will deal largely with this phase of the subject. Cost sheets covering the output in October and November of 5,000,000 tons of Bessemer and non-Bessemer ore from the Mesabi underground mines show an exceedingly slender profit. It is set forth that this will be more than wiped out in 1918 if the 1917 price is reaffirmed. Similar conditions in 1918 are disclosed for the other ranges."

CONFER ON DEPOSIT RATES.

Trust Company Representatives Meet Clearing House Committee.

The special committee of bankers representing the trust companies held yesterday afternoon the first of a series of conferences with the Clearing House Committee in respect to interest rates paid on demand deposits. At the close of the meeting, which lasted from 4 to 6 o'clock, Walter E. Frew of the Corn Exchange Bank, who is Chairman of the Clearing House Committee, said that "very satisfactory progress" was being made and that further meetings would be had with the trust company men. The date for the next conference has not been set, but it will probably not be today.

The meeting was attended by Mr. Frew, Gates W. McGarrah of the Mechanics and Metals National Bank, Francis L. Hine of the First National Bank, Albert H. Wiggin of the Chase National Bank, Lewis E. Pierson of the Irving National Bank, and D. E. Pomeroy of the Bankers' Trust Company, who represented the Clearing House, and Charles H. Sabin of the Guaranty Trust Company, Edward O. Stanley of the Title Guarantee and Trust Company, Howard Bayne of the Columbia Trust Company, Edwin P. Maynard of the Brooklyn Trust Company, Alvin W. Krech of the Equitable Trust Company, and George W. Davison of the Central Trust Company, who represented the trust companies.

Mr. Pomeroy substituted for Seward Prosser, who is abroad, and Mr. Davison represented James N. Wallace, who is out of town. In banking circles there is evidenced a confident feeling that the question of interest rates will soon be adjusted to the satisfaction of all interests.

FINANCIAL NOTES.

W. E. Hutton & Co. and Field, Richards & Co. are offering $2,000,000 of 7 per cent. cumulative preferred stock of the Ault & Wiborg Company at 97½.

Tucker, Anthony & Co. have prepared an analysis of the American Sumatra Tobacco Company.

The Stock Exchange added to the official trading list yesterday $6,000,000 additional stock of the American Telephone and Telegraph Company and $15,825,700 preferred and $25,731,390 common stock of the Allis-Chalmers Manufacturing Company. The Allis-Chalmers stock takes the place of voting trust certificates.

The Lee Rubber and Tire Company reports net sales amounting to $4,073,895 in 1917, from which a profit of $58,587 was made. In the preceding year the profit was $246,901.

The Owens Bottle Machine Company declared yesterday an extra dividend of 2 per cent. on the common stock in Liberty bonds. The usual 3 per cent. for the quarter was also declared, and 1¾ per cent. on the preferred stock, all payable April 1.

DIVIDENDS DECLARED.

Company.	Rate.	Period.	Payable.	Holders of Rec.
Am. Typefounders.	1	Q	Apr. 15	Apr. 10
Do. pf.	1¾	Q	Apr. 15	Apr. 10
Asheville P.&L. pf.	1¾	Q	Apr. 1	Mar. 15
Carolina P. & L.pf	1¾	Q	Apr. 1	Mar. 15
Draper Corp.	$2	Q	Apr. 1	Mar. 11
H. F. Watson	2	Q	Apr. 1	Mar. 15
Do.	4	Ex	Apr. 1	Mar. 15
Manhat. Shirt pf.	$1.75	Q	Apr. 1	Mar. 21
Nat. Cloak & Suit.	$1.25	Q	Apr. 15	Apr. 8
N.Y.&H.com.&pf.	2	SA	Apr. 1	Mar. 21
Pacific T. & T.pf.	1½	Q	Apr. 15	Mar. 31
Reo Motor Car	2½	Q	Apr. 1	Mar. 15
Royal B. Powder	2	Q	Mar. 30	Mar. 15
Do. pf.	1½	Q	Mar. 30	Mar. 15
Sullivan M'chinery	1½	Q	Apr. 15	Mar. 30
Do.	1	Ex	Apr. 15	Mar. 30
Tide Water Oil	2	Q	Mar. 30	Mar. 22
Do.	3	Ex	Mar. 30	Mar. 22
Torrington Co.	3	Q	Apr. 1	Mar. 22
Do.	1	Ex	Apr. 1	Mar. 22
United Shoe Mach.	50c.	Q	Apr. 5	Mar. 19
Do. pf.	37½c.	—	Apr. 5	Mar. 19
U. S. Ind. Alc. pf.	1¾	Q	Apr. 15	Mar. 30
Yadkin R. P. pf.	1¾	Q	Apr. 1	Mar. 15

EARNINGS.

Public Utility.

FEDERAL LIGHT & TRACTION CO.—

	1918.	1917.	Increase.
Jan. gross	$310,344	$243,878	$66,646
Net aft. taxes	96,341	93,613	4,728
Sur. aft. chgs.	48,157	43,886	4,271
12 mos.' gross.	2,933,776	2,520,477	413,299
Net aft. taxes.	861,573	883,823	*22,250
Sur. aft. chgs.	143,264	177,250	*33,986

*Decrease.

Miscellaneous.

AMERICAN SUGAR REFINING CO. and constituent companies, for the year ended Dec. 31—

	1917.	1916.	1915.
Oper. profit	10,055,291	9,756,379	2,991,465
Oth. income	4,157,496	3,947,064	3,193,256
Total inc.	14,212,787	13,703,443	6,184,721
Depreciation	2,000,000	2,000,000	790,305
Reserves	*4,000,000	3,383,562	481,907
Balance	8,212,787	8,319,881	4,912,509
Dividends	6,299,972	6,299,972	6,299,972
Year surp.	1,912,815	2,019,909	†1,387,463
P. & L. Surp.	20,261,526	18,348,711	16,328,802

*In 1917 consists of the following reserves: Insurance fund, $500,000; improvements of plants, $2,000,000, trade mark advertising $1,000,000, and $500,000 pension fund. †Deficit.

AMERICAN TOBACCO CO. for year ended Dec. 31—

Total sales	89,920,249	70,009,437	64,710,287
Net earn	*9,785,361	8,699,339	8,463,483
Other inc	3,778,304	3,713,285	2,970,537
Total	13,563,665	12,412,624	11,434,020
Int. & bond premium	252,980	114,566	199,428
Balance	13,310,685	12,298,058	11,234,592
Pref. divs	3,161,982	3,161,982	3,162,779
Com'n divs	8,048,480	8,048,480	8,048,480
Surplus	2,100,223	1,087,596	23,333
P. & L. surp.	39,181,756	37,081,533	35,993,939

*Net earnings after all charges and expenses, including Federal income and excess profits taxes.

MONTANA POWER CO., for the year ended Dec. 31—

Gross earn	6,905,256	6,219,148	4,231,223
Net aft. exp. & taxes	4,881,924	4,727,525	3,039,319
Other income	7,108	25,757	128,184
Total income	4,889,032	4,753,282	3,167,503
Interest	1,395,604	1,319,735	1,189,162
Depreciation	350,000	350,000	300,000
Balance	3,143,427	3,083,547	1,678,341
Pref. divs	677,026	677,026	677,026
Com'n divs	1,654,958	1,067,364	604,283
Surplus	811,443	1,339,157	397,032

SAPULPA REFINING CO., for year ended Dec. 31—

	1917.	1916.	Increase.
Net sales	5,177,944	2,503,414	2,674,530
Profit on sales	833,129	305,505	527,624
Other income	30,324	374,920	*344,596
Total	863,454	680,425	183,029
Int., dep., &c.	429,672	296,009	133,063
Net income	433,782	384,416	49,366
Dividends	330,000	161,301	168,699
Federal taxes	52,000	......	52,000
Surplus	51,782	223,115	*171,333
P. & L. Surp.	705,062	309,483	395,579

*Decrease.

RAILWAY EQUIPMENT BONDS.

The following are quoted on a percentage basis:

Name.	Maturity.	Rate.	Bid.	Ask.
Balt. & Ohio	1918-'27	4 @4½	6.00	5.75
Buff., Roch. & P.	1918-'33	4½@5	6.00	5.60
Canadian Pacific	1918-'28	4½	6.50	6.00
Ches. & Ohio	1918-'27	4½	6.25	5.75
Chic. & N. W.	1918-'23	4½	5.75	5.00
Chi., R. I. & Pac.	1918-'27	4½@5	7.00	6.00
C., St. L. & N. O.	1918-'24	5	5.90	5.30
C., C., C. & St. L.	1918-'29	5	6.40	5.90
Del. & Hudson	1922	4½	6.25	5.75
Erie Railroad	1918-27	4½@5	6.75	6.00
Illinois Central	1918-'26	4½@5	6.00	5.40
Louis. & Nash.	1918-'23	5	5.90	5.40
Michigan Central	1918-'30	5	6.25	5.50
Mo., Kan. & Tex.	1918-'23	5	7.00	6.00
Missouri Pacific	1918-'22	5	7.00	6.00
Mobile & Ohio	1918-'26	4½@5	6.50	6.00
New York Cent.	1918-'32	4½@5	6.30	5.90
Norfolk & West.	1918-'24	4½	5.80	5.40
N. Y., N. H. & H.	1918-'28	4½@6	6.60	6.00
Penn. Gen. Frt.	1918-'23	4 @4½	5.75	5.00
Seaboard Air Line	1918-'26	5 @6	7.00	6.00
Southern Pacific	1918-'26	4½	5.90	5.40
Southern Railway	1918-'24	4½@5	6.50	5.50

The new Harlem office of The New York Times, 2109 Seventh Avenue, just north of 125th Street, is now open. Advertisements and subscriptions received.

THE COTTON MARKET

Tone Firmer, with Prices Rising All Down the List—Net Gain 14 to 31 Points.

The local cotton market was much firmer in tone yesterday, and after some preliminary backing and filling prices advanced all down the list, closing with net gains of from 14 to 31 points. There were no particular new external developments to account for the rise, which was accomplished on a rather narrow market, being apparently due as much as anything to the covering by early sellers for a reaction, who found that they had misjudged the strength of the market.

The opening found prices from 8 points lower to 16 points higher than Tuesday's close, with new crop months leading on a continuance of the process of changing over which characterized Tuesday's trading. The old crop longs were fairly well absorbed, however, until the Liverpool closing, when it looked as though a reaction might develop, accompanied by further reports of the relative plentitude of offerings of low-grade cotton in the South. The selling soon found plenty of strength, however, and efforts to cover, encountering relatively few offerings, forced prices up rapidly toward the close.

It was reported that the trade agreement with Spain had been finally ratified, which would result in the release of Spanish ships now lying here with cotton, but there is considerable anxiety about the other features of the export situation in relation to negotiations with other neutral shipping powers.

There are the widest possible differences of opinion in the trade regarding the whole export situation, and apparently there never was a time when so much uncertainty surrounded this very important market factor. No exports were reported yesterday. Southern spot markets were from 25 points lower to 15 higher.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Tues.
March	32.10	32.30	32.00	32.29@32.30	32.15
April	..	..	..	31.89	31.74
May	31.60	31.80	31.45	31.79@31.80	31.64
June	..	..	..	31.56	31.36
July	31.16	31.39	31.00	31.36@31.39	31.16
August	..	..	..	31.16	30.90
September	..	..	..	30.65	30.34
October	30.14	30.36	29.85	30.35@30.36	30.04
December	29.95	30.18	29.70	30.14@30.18	29.83
January	29.86	30.00	29.70	29.99	29.68

The local market for spot cotton was steady and 15 points higher at 33.30c for middling upland; sales nil.

Southern spot markets were: Galveston, 32.75c; New Orleans, 32.50c; Savannah, 32.25c; Augusta, 33.13c; Memphis, 32.50c; Houston, 32.65c; Little Rock, 32.38c.

Yesterday's cotton statistics were:

	Wednesday.	Last Week.	Last Year.
Port receipts	17,063	7,665	7,660
Exports, season	2,849,014	2,807,338	4,166,843
Port stocks	1,540,783	1,496,281	1,256,130
Interior receipts	17,623	12,151	11,885
Interior shipments	14,428	13,306	12,708
New York arrivals	1,421	230	2,766
New York stocks	137,422	134,717	146,775

Liverpool cables: Spot cotton, quiet; middling, old contract, 8 points higher at 23.63d. Sales, 4,000; American, 3,000. Imports nil. Futures opened steady, at 2 points advance. Closed quiet at a net decline of 4 points to an advance of 5 points. March, 24.16d; April, 24.09d; May, 24.03d; June, 23.93d; July, 23.82d. Manchester: Yarns strong; cloths, fair demand at full rates.

Condition of Reserve Member Banks Dec. 31

Special to The New York Times.

WASHINGTON, March 13.—The Federal Reserve Board today made public the following abstract of condition of member banks Dec. 31, 1917:

RESOURCES.

	National Banks, (7,657.)	State Banks and Trust Companies, (250.)	Total Member Banks, (7,907.)
Loans and discounts	$9,387,849,000	$2,418,663,000	$11,806,512,000
Overdrafts	15,066,000	1,202,000	16,268,000
*Customers' liabilities, account of acceptances	236,509,000	140,807,000	377,356,000
United States securities	1,623,501,000	234,592,000	1,858,093,000
Other bonds, stocks, and securities	1,912,055,000	871,566,000	2,783,621,000
Stock of Federal Reserve Banks	55,933,000	14,810,000	70,743,000
Banking house	273,609,000	66,713,000	340,322,000
Other real estate owned	46,045,000	13,486,000	59,531,000
Furniture and fixtures	32,279,000	2,912,000	35,191,000
Due from banks and bankers	1,803,987,000	324,569,000	2,128,556,000
Exchanges for Clearing House, also checks on banks in same place	727,526,000	241,963,000	969,489,000
Outside checks and other cash items	59,575,000	22,721,000	82,296,000
Cash in vault	530,590,000	97,000,000	627,590,000
Due from Federal Reserve Banks	1,268,862,000	387,438,000	1,656,300,000
Due from United States Treasurer	42,627,000	1,071,000	43,698,000
Other assets	48,147,000	174,332,000	222,479,000
Total resources	$18,064,160,000	$5,013,885,000	$23,078,045,000

LIABILITIES.

	National Banks, (7,657.)	State Banks and Trust Companies, (250.)	Total Member Banks, (7,907.)
Capital stock paid in	$1,091,856,000	$219,294,000	$1,311,150,000
Surplus fund	783,639,000	301,471,000	1,085,110,000
Undiv. profits, less expenses and taxes paid	323,050,000	48,483,000	371,533,000
Amount reserved for taxes accrued	15,721,000	6,113,000	21,834,000
Amount reserved for interest accrued	9,880,000	7,551,000	17,431,000
National banknotes outstanding	673,728,000	....	673,728,000
Due to Federal Reserve Banks	3,180,000	10,000	3,190,000
Due to other banks and bankers	3,190,492,000	449,015,000	3,639,507,000
Demand deposits, including unpaid dividends and cashiers' checks	8,432,777,000	2,746,899,000	11,179,676,000
Time deposits	2,297,781,000	858,460,000	3,156,241,000
United States deposits	514,399,000	135,014,000	649,413,000
United States and other securities borrowed	132,633,000	....	132,633,000
Bills payable with Federal Reserve banks	199,249,000	30,349,000	229,598,000
Bills payable other than with F. R. Banks	66,883,000	18,375,000	85,258,000
†Acceptances	254,826,000	136,074,000	390,900,000
Other liabilities	74,066,000	56,777,000	130,843,000
Total liabilities	18,064,160,000	5,013,885,000	23,078,045,000
Liabilities for rediscounts, including those with Federal Reserve Banks	475,416,000	96,501,000	571,917,000

*—Including customers' liability under letters of credit.
†—Including letters of credit and travelers' checks outstanding.

COMMODITIES MARKETS

WHEAT.

Reports on the new Winter wheat crop continue favorable. The Price Current said that the plant continues to show improvement, rains having fallen in the Southwest, where they were most needed, and private returns show a betterment of the plant, while Winter killing is regarded to have been light. The movement at interior points continues moderate. Advices from India and Argentina indicate liberal supplies of wheat for shipment. There are also large stocks in Australia, and latest reports are that Japan is preparing to raise another large crop. Transportation is the principal disturbing factor in regard to world's distribution, and, while the tonnage situation gives evidence of improvement, it is apparent that America will continue to be called upon to supply the bulk of Europe's needs.

RYE.—The rye market was unsettled, and, as far as local prices are concerned, quotations were nominal. The Chicago market was also nominal, while in Minneapolis quotations were down 1c and Duluth was off 2c.

CORN.

Trading in the corn market was quiet and prices for contracts were little changed. The spot situation in the West was steady, although offers to the East for shipment as soon as embargoes are raised were lowered about 3 cents, making a decline of 11 cents during the last two days. In the local cash market prices were easier; kiln dried No. 2 yellow quoted at $2.17½; No. 3 yellow, $1.91½; No. 3 white, $2.11½, cost and freight, New York; Argentine corn, $2.50, free on board cars.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
March	1.28	1.28	1.28	1.27⅞	..
May	1.27⅛	1.27	1.27⅛	1.27⅛	1.07

OATS.

Underlying sentiment in the oats market was again inclined to recognize certain bearish possibilities in the situation and in certain quarters there was a disposition to anticipate lower prices. Offers, however, were again very readily absorbed, and after showing slight hesitation at the start the market rallied and closed firm, with net gains of ⅜c to ½c. The local cash market was steady; natural quoted at $1.07½@$1.08½ and clipped white $1.08@$1.11, all elevator.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
March	91⅞	91⅛	91⅝	91⅛	..
May	89⅛	88⅜	89	88⅝	56⅝

PROVISIONS.

An advance of 25 points in the hog market resulted in a firmer tone in the provision list. The demand was comparatively quiet, however, and this, together with quite liberal supplies, held values within a narrow range. Receipts of hogs at Chicago were 38,000; estimated for Thursday, 37,000; Kansas City received 16,000, and Omaha 13,000 hogs.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
Lard—					
May	26.10	25.95	26.07	25.92	18.70
July	26.32	26.25	26.27	26.17	18.67
Ribs—					
May	24.95	24.87	24.92	24.85	17.12
July	25.32	25.27	25.30	25.22	17.20
Pork—					
May	48.57	48.40	48.50	48.37	32.10

COFFEE.

The coffee market was very quiet again yesterday. There still seems to be some uncertainty or confusion as to the practical application and effect of the Government's rules regulating business in green coffee, which were supposed to be restricting business for the time being. Futures opened at an advance of 2 to 4 points on a little buying of the late months; but eased off later under scattering liquidation, with the close net unchanged to 3 points lower. After selling at 8.60c early September declined to 8.55c, while July sold off to 8.48c, or 5 points net lower. The local spot market remained dull but apparently steady on the basis of 8⅞c for Rio 7s and 10⅞c for Santos 4s. Range of prices:

	High.	Low.	Close.	Prev. Close.
March	8.35	8.35	8.35@8.38	8.35
April	..	..	8.39@8.40	8.41
May	..	..	8.44@8.46	8.45
June	..	..	8.46@8.47	8.49
July	8.50	8.48	8.50@8.52	8.53
August	..	..	8.52@8.53	8.54
September	8.60	8.55	8.55@8.56	8.55
October	..	..	8.57@8.58	8.58
November	..	..	8.59@8.60	8.61
December	8.60	8.60	8.61@8.63	8.63
January	..	..	8.64@8.66	8.66
February	..	..	8.67@8.69	8.70

SUGAR.

There was a little more activity in the raw sugar market, the committee reporting purchases of 142,400 bags of Cubas and 65,000 bags of Porto Ricos at the fixed prices for March leading. Otherwise, no new features were reported, with prices quoted at 4.985c for Cubas, cost and freight, equal to 6.005c for centrifugal. In refined conditions remain much the same, with all refiners well sold up and making every effort to meet the active demand. Prices were unchanged at 7.45c for fine granulated.

BUTTER AND EGG MARKET.

BUTTER.—Receipts yesterday, 9,385 packages. The available supply of the higher grades of fresh creamery is in excess of trade requirements and the market has declined about ½c with the tone still unsettled. The only support comes from exporters who are buying liberally at 45½@46c for firsts and up to 46½c for inspected extras. Storage creamery easier. Renovated slightly weaker, and there is an exceedingly dull market for ladles and packing stock. Creamery, higher than extras, a pound, 47@47½c; extras, (92-score,) 46½c; firsts, (88 to 91 score,) 45¼@46¼c; seconds, (83 to 87 score,) 43½@45c; thirds, 42@43c; creamery, unsalted, higher than extras, 47½@48c; extras, 46½@47c; firsts, 45¾@46¼c; seconds, 44@45½c; creamery, held, as to quality, 43@46½c; State dairy, tubs, finest, 46@46½c; good to prime, 44½@45½c; common to fair, 40@44c; renovated, extras, 44c; firsts, 43@43½c; lower grades, 38@42c; imitation creamery, firsts, 40½@41c; ladles, current make, firsts, 35½@36½c; seconds, 34@34½c; lower grades, 32@33½c; packing stock, current make, No. 1, 34@34½c; No. 2, 33c; lower grades, 30@32c.

EGGS.—19,894 cases. Arrivals are comparatively light, demand is active, and prices rule strong with some further advance. Fresh gathered extras, a dozen, 40c; extra firsts, 39½c; firsts, 39c; seconds, 37½@38½c; State, Pennsylvania, and nearby Western hennery whites, fine to fancy, 46@47c; ordinary to good, 44@45½c; gathered whites, ordinary to fine, 43@46c; Pacific Coast, No. 1, 45c; State, Pennsylvania, and nearby hennery browns, 40@41c; gathered brown and mixed colors, firsts to extra firsts, 39@39½c.

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United States Glass 5s
Duquesne Light Pfd.
Eastman Kodak Common
Lord & Taylor 1st Pfd.
R. C. MEGARGEL & CO.
Established 1901
Members New York & Chicago Stock Exchanges
27 Pine Street—New York

American Smelt. & Refin. 5s, 1947
Mich. United Ry. 5s, 1936
Puget Sound Tract. Lt. & Pr. 6s, 1919
Penn. Ry. Gen'l 4½s, 1965
Merrill, Lynch & Co.
Members New York Stock Exchange
7 Wall Street, New York
Phone Rector 6070.

IN all investment matters the Bond Department of this Company offers a thoroughly dependable service.
Guaranty Trust Company of New York

Amer. Tobacco
6% Dividend Scrip
Geo. A. Huhn & Sons,
Members New York Stock Exchange
111 Broadway. Tel. 5340 Rector.

National and State Banks and Trust Companies find Guaranty Collateral Trust Securities provide an ideal short-time investment for their funds. These securities are ABSOLUTELY SELF-LIQUIDATING, the maturities are choice and they are discounted at prevailing Commercial Paper Rates. Full information on request. GUARANTY SECURITIES CORPORATION, 244 Madison Avenue, New York City.

MEETINGS AND ELECTIONS.

E. I. du PONT de NEMOURS POWDER COMPANY.

Wilmington, Delaware.

The Annual Meeting of the Stockholders of the E. I. du Pont de Nemours Powder Company will be held on Monday, the 18th day of March, 1918, at twelve o'clock noon, at the principal office of the Company, No. 51 Newark Street, Hoboken, New Jersey, for the purpose of electing a Board of Directors and receiving and acting upon the reports of the officers, and for the transaction of such other business as may properly come before the meeting.

ALEXIS I. du PONT, Secretary.

New Issue

$1,600,000

Louisville Gas & Electric Company
of Kentucky

Bond Secured 7% Gold Notes

Dated March 1, 1918 Due September 1, 1920
Denominations $1,000—$500—$100
Authorized $3,750,000 Outstanding 1,600,000

We have summarized as follows from a letter signed by Donald McDonald, Esq., the Company's Vice-President and General Manager:

Purpose To retire entire outstanding Gold Notes maturing April 1, 1918.

Business The Company owns and operates without competition all the gas and electric properties in the city of Louisville, serving an estimated population exceeding 300,000.

Security These Notes are the direct obligation of the Company, further secured by deposit with trustee of 133⅓% of General Mortgage 6% Bonds of the Company.

Earnings Net earnings for 1917, after all charges, exceeded 6½ times the annual interest requirements on these Notes. Net earnings for the same period exceeded 1.7 times total interest charges, including interest on these Notes.

Taxes The Company will pay the Federal Income Tax not in excess of 2%, and will refund the State Tax in Pennsylvania.

Price 97¾ and Interest, Yielding 8%

Descriptive circular on request

Bonbright & Company Incorporated
25 Nassau Street New York
H. M. Byllesby & Co. Incorporated
111 Broadway New York

OPINION OF THE CAPITAL ISSUES COMMITTEE
"Issue of $1,600,000 7% Notes of the LOUISVILLE GAS & ELECTRIC COMPANY, dated March 1, 1918, and payable September 1, 1920:
Passed by the Capital Issues Committee of the Federal Reserve Board (Opinion No. 50) as not incompatible with the interest of the United States, but without approval of the merits, security or legality thereof in any respect."

Canadian War Factories

During the past three and a half years, Canada has organized over 500 highly efficient munition factories. Contracts for munitions and other war commodities to an estimated value of $50,000,000 have already been placed in Canada by the United States.

American manufacturers desiring to place contracts or sub-contracts in Canada for time fuses, bodies, sockets, gaines and other shell parts, ammunition boxes, wagons, blankets, sweaters, etc., may obtain information with respect thereto through the New York Agency,

Union Bank of Canada

New York Agency 49 Wall St.
Head Office, Winnipeg — *Capital and Surplus, $8,500,000*
Geo. Wilson, F. . Short } Agents

NOTICE TO CREDITORS OF BIJUR MOTOR LIGHTING COMPANY.

The undersigned, as receivers of the above company, hereby give notice to all creditors of or claimants against said company, who claim that said company is indebted to them or that they possess any cause of action against it, and all others whomsoever who assert any claim against it, that pursuant to an order made and entered by the United States District Court for the Southern District of New York on February 8, 1918, in a suit therein pending, entitled "The Cleveland Automatic Machine Company, Complainant, against Bijur Motor Lighting Company, Defendant, In Equity, No. 15-36," all such creditors, claimants and other persons are required to assert their claims on or before April 15, 1918, and on or before said date to present and file duly verified written statements or proofs of their claims against said defendant, or the estate in the hands of the undersigned receivers, specifically setting forth any preferences or priorities alleged by them respectively, with the undersigned, at the office of their solicitors, Messrs. White & Case, No. 14 Wall Street, in the Borough of Manhattan, City, County and State of New York.

Said order provides that no creditor of or claimant against said defendant, who claims that it is indebted to him, or that he possesses any cause of action against it, and no person whomsoever who asserts any claim against it, who fails to file such statement or proof of claim on or before April 15, 1918, shall thereafter be permitted to assert any claim whatsoever against the estate of said defendant in the hands of the undersigned receivers, or to share in any distribution thereof whatsoever.

JOSEPH BIJUR,
E. BRIGHT WILSON,
LOUIS V. HUBBARD,
Receivers of Bijur Motor Lighting Company.
New York, March 5, 1918.

Pacific Light & Power Corporation

PROPOSALS FOR BONDS.

The undersigned, trustee under the First and Refunding Mortgage of the Pacific Light and Power Corporation, dated Nov. 20th, 1911, has on hand the sum of $28,043.23 as a payment to the Sinking Fund mentioned in said mortgage for the purchase of bonds issued thereunder, and invites tenders of such bonds for such purchase to an amount sufficient to exhaust said sum at a price not to exceed 105 per cent. and accrued interest. Proposals will be received by the undersigned at its office, 55 Cedar St., New York City, up to 12 o'clock noon on March 21, 1918. The right is reserved to reject any bid.

UNITED STATES MORTGAGE AND TRUST CO.
By CALVERT BREWER, Vice-President.

THE COLORADO FUEL AND IRON CO. invites proposals in writing, to be sent to the Metropolitan Trust Co., City of New York, on or before April 5, 1918, for the sale to it of forty (40) outstanding 6% bonds of The Colorado Fuel Co., due 1919. Such bonds to be delivered and paid for May 1, 1918, at the Metropolitan Trust Co., 60 Wall St., New York City. J. A. WRITER, Treasurer.
Denver, Col., Feb. 28, 1918.

MEETINGS AND ELECTIONS.

LEE RUBBER & TIRE CORP.

Notice is hereby given that the Annual Meeting of the Stockholders of Lee Rubber & Tire Corporation will be held at the office of the corporation, Room 3026, No. 61 Broadway, Manhattan, New York City, on Thursday, March 28th, 1918, at 11 o'clock A. M., for the election of nine (9) Directors, and to consider and vote upon the ratification of all purchases, contracts, acts, proceedings, elections and appointments by the Board of Directors since their election at the last annual meeting of Stockholders, and for the transaction of any and all other business that may properly come before the meeting.

HENRY HOPKINS, Jr., Secretary.
Dated March 8, 1918.

Just Released

War Excess Profits Tax Primer

THE United States Treasury Department has just published a War Excess Profits Tax Primer. We have reprinted this publication and copies may be obtained at our offices.

The time remaining for filing returns is brief. The information contained in this Primer will be of great value to those having War Excess Profits Tax problems.

The service of our Tax Department, under the supervision of a Federal tax specialist, is available to those who are affected by this law. Necessary forms may be secured at our office.

There is no charge for this service

The National City Company

Correspondent Offices in Twenty-four Cities

Bonds *Short Term Notes* *Acceptances*

TO THE HOLDERS OF
BUTTE, ANACONDA AND PACIFIC RAILWAY COMPANY
First Mortgage 5% 30-Year Sinking Fund Gold Bonds.
DUE FEBRUARY 1, 1944.

NOTICE IS HEREBY GIVEN, as provided in Article Five of the Indenture dated February 1, 1914, securing the above bonds, that sealed offers will be received up to 10 o'clock A. M., on April 16th, 1918, by the undersigned, at its office, 140 Broadway, New York City, for the sale to it as Trustee, at the lowest price at which such bonds shall be offered, not exceeding 105% and accrued interest, of sufficient of the bonds to exhaust the sum of Thirty-Five Thousand Six Hundred Fifty-Nine Dollars and Ninety-Eight Cents ($35,659.98). Offers should be sealed and addressed to the TRUST DEPARTMENT. Offerings of bonds, all or none, will not be considered, and the Trustee reserves the right to reject any and all offers.

GUARANTY TRUST COMPANY OF NEW YORK.
By CHARLES H. SABIN, President.
March 6, 1918.

PROPOSALS.

PROPOSALS FOR DREDGING.—U. S. Engineer Office, Norfolk, Va.—Sealed proposals will be received here until 12 o'clock noon, March 18, 1918, and then opened, for dredging in James River, Va. Further information on application at this office, or at U. S. Engineer Office, 316 Federal Building, Richmond, Va.

PROPOSALS.

SEALED BIDS WILL BE RECEIVED BY the Board of Water Supply, at its offices, twenty-second floor, Municipal Building, Park Row, Centre and Chambers Streets, New York City, until 11 A. M. on Tuesday, March 19, 1918, for Contract 194, for making, testing, and cleaning borings around the shafts of the City tunnel of the Catskill aqueduct in the City of New York, all as set forth in the specifications.

At the above place and time the bids will be publicly opened and read. Pamphlets containing information for bidders and contract drawing can be obtained at the above address, at the office of the Secretary, by depositing the sum of ten dollars ($10) in cash or its equivalent for each pamphlet. For further particulars apply to the office of the Principal Assistant Engineer at the above address.

CHARLES STRAUSS, President,
CHARLES N. CHADWICK,
JOHN F. GALVIN,
Commissioners, Board of Water Supply.
GEORGE FEATHERSTONE, Secretary.

OFFICE OF THE COMMISSIONERS, D. C.—Washington, D. C., March 5, 1918.—Sealed proposals will be received at this office until 2 o'clock P. M., Thursday, March 28, 1918, for making repairs to asphalt pavements for a one-year period, for a two-year period, and for a five-year period, beginning July 1, 1918. Forms of proposal, specifications, and necessary information may be obtained at the office of the Chief Clerk, Engineer Department, Room No. 427, District Building. Louis Brownlow, W. Gwynn Gardiner, J. J. Loving, Acting Commissioners, D. C.

BUY—SELL
MIDWEST REFINING CO.
MERRITT OIL CORPORATION
ELK BASIN PETROLEUM CO.
INTERNATIONAL PETROLEUM
IMPERIAL OIL CO., LTD.
LOBITOS OILFIELDS, LTD.
SAPULPA REFINING CO.
HOUSTON OIL CO.
PORT LOBOS PETROLEUM
NATIONAL FUEL GAS CO.
NORTHWEST OIL CO.
COSDEN & CO.
BONDS & STOCK
CARL H. PFORZHEIMER & CO.
Dealers in Standard Oil Securities
Phones 4860-1-2-3-4 Broad. 25 Broad St., N. Y.

Gillette Safety Razor
Buff., Lock. & Roch. Ry. 5s
Butte Water Co. 5s (Mont.)
Hartford & Conn. West. R.R.
Laconia Car Co. Com. & Pfd.
Palmer Union Oil 6s
St. Joseph Water Co. 5s
HOTCHKIN & CO.
Incorporated
84 Pine St., N. Y. 53 State St., Boston
Phone 4161 John. Private Phone to Boston.

J. K. Rice, Jr. & Co. Buy & Sell
American Cyanamid Com. & Pfd.
Acme Tea Com.
American Stores 1st Pfd.
E. W. Bliss Com.
Famous Players-Lasky
Fidelity-Phenix Insurance
Franklin Fire Insurance
National Liberty Insurance
Penn Coal & Coke
Splitdorf Elec. Com. & Pfd.
Singer Manufacturing
Texas & Pacific Coal
Winchester Repeating Arms
J. K. Rice, Jr. & Co.
Phones 4000 to 4010 John 36 Wall St., N. Y.

Chalmers Motor
Gillette Safety Razor
Penna. Coal & Coke
Morton Lachenbruch & Co.
PHILADELPHIA Land Title Building Tel. Spruce 381, Race 5050
NEW YORK Equitable Building Tel. Rector 5354

Aetna Explosives 6s, 1945
Aetna Explosives Pfd.
Penna. Coal & Coke.
Smith Motor Truck Pfd.
Wright-Martin Pfd.
DUNHAM & Co
Investment Securities.
43 Exchange Place, New York
Telephone 4501-2-3 Hanover.

Unlisted Securities Department
Curtiss Aeroplane Pfd.
International Motor Truck Stocks
Niles-Bement-Pond Com.
Santa Cecilia Sugar Com. & Pfd.
Chas. H. Jones & Co.
Municipal, Railroad and Corporation Bonds
20 Broad St. New York
Telephone 9140 Rector. Cable "Orientment."

Unlisted Securities
R. J. REYNOLDS
Tobacco
Stocks and Right
Bought—Sold—Quoted
WEBB & CO.
43 EXCHANGE PL., NEW YORK.
Phone Hanover 1645-7

Proc. & Gamble 7% Notes
DUE 1919-1923
Peerless Truck & Motor 6s
Sinclair Gulf Corp. 6s
Keyes, Haviland & Co.
Tel. Rector 7961 66 Broadway

Bell Tel. of Canada 5s, 1925
Russian Internal 5½s
Sinclair Oil Warrants
Dayton Power & Light Pfd.
GEO. REITH & CO.
40 WALL ST., N. Y. 'Phone John 3000

Gillette Safety Razor
American Press Association
Phelps Dodge Corp.
FREDERIC H. HATCH & CO.
Phone Rector 6340. 74 Broadway, New York
Private telephone to Boston and Philadelphia.

Kings Co. El. L. & Pr. 5s, 1937
Nassau Electric 4s, 1951
H. W. Johns-Manville Co.
Theodore L. Bronson
10 Wall St., N. Y. Tel. Rector 9925.

COPPER STOCKS
What is the present outlook for stocks of copper mining companies? This question is exhaustively discussed in a special letter which we have recently issued. Extra copies are available to inquirers who are interested in our Service. Enclose 3c in stamps for circular No. 304.
MOODY'S INVESTORS SERVICE
John Moody, Pres.
35 Nassau St., New York. Tel. 3173-4 Cort.

MEETINGS AND ELECTIONS.

SOUTHERN PACIFIC COMPANY.
NOTICE OF MEETING.

165 Broadway, New York, N. Y., Jan. 2, 1918.

The Annual Meeting of the Stockholders of the Southern Pacific Company will be held at the office of this Company in Anchorage, Jefferson County, Kentucky, on Wednesday, April 3, 1918, at twelve o'clock noon, standard time, for the following purposes, viz.:

1. To elect fifteen Directors.
2. To transact all such other business as may legally come before the meeting, including the approval and ratification of all action of the Board of Directors and of the Executive Committee since the last annual meeting of the Stockholders of this Company.

For the purposes of the meeting, the books for the transfer of stock will be closed at 3 o'clock P. M., Tuesday, March 19, 1918, and will be reopened at 10 o'clock A. M., Thursday, April 4, 1918.

By order of the Board of Directors.
HUGH NEILL, Secretary.

AMERICAN SUGAR CO. REPORTS BEST YEAR

Business Reaches $200,000,000, with Profit of $10,055,291, a Gain of $298,912.

BIG SHORTAGE EXPLAINED

Scarcity Due Principally to Enormous Shipments of Raw Product from Cuba to the Allies.

The American Sugar Refining Company presented in its report for 1917, issued yesterday, the figures of the best year in its history, and also described many particulars of one of the most momentous periods which the industry has ever experienced. The statistics included showed that the exports of sugar from the United States did not play so important a part in the shortage during the final months as has been popularly supposed. In fact, the exports of 451,221 tons were 252,000 tons fewer than in 1916. The primary reason for the scarcity, the report brought out, was the enormous exportation of raw sugar from Cuba to allied countries and increased domestic consumption.

The total business of the company amounted to $200,000,000, from which a profit of $10,055,291 was derived, slightly more than 5 per cent. on the turnover. The profit from operations showed an increase of $298,912 over the preceding year. From other sources, notably from investments, an income of $4,157,496 was derived, an increase of $210,432, and the total income of $14,212,787 was drawn upon to the extent of $6,000,000 for depreciation and other reserves. The balance of $5,062,787 available for common stock dividends was somewhat lower than in 1916, the amount a share being $11.25, against $11.48 the year before.

The management added $1,912,815 to the surplus account, making the accumulated surplus on Dec. 31, 1917, $20,261,526. In the balance sheet investments in bonds and stocks were carried at $24,782,540, against $23,972,036 a year before.

Salient Items of Report.

The salient items of the report are included in this table:

	1917.	Increase.
Operating profit	$10,055,291	$298,912
Other income	4,157,496	210,432
Total income	14,212,787	509,344
Balance for dividends	8,212,787	*107,094
Surplus	1,912,815	*107,094
Inventory	9,142,074	*9,511,766
Cash	40,493,252	17,775,799

The report described with more completeness than those of other years the cost of making sugar, including in charts the results of competing concerns. Comparative selling prices in this country and other quarters of the world were shown, and Earl D. Babst, President, described the means used to make existing supplies go as far as possible among the consuming nations.

"Notwithstanding the disappearance of surplus supplies," said he, "the gradual concentration of European buying on Cuba and the nationalization of shipping the domestic cane sugar refining industry held its course firmly until June. By that time it also had overcome the serious attempts of February and March at the disorganization of the industry through outside labor agitation, and had met successfully the increased domestic consumption brought about largely through hoarding and public apprehension.

Calls Price of Sugar Lower Here.

"The safeguarding of the sugar supply to United States consumers during the European war, in spite of these far-reaching influences, admittedly is due to the fact that cane sugar refining in the United States is in large units. The price of refined sugar has remained lower in the United States than in foreign countries, and the prices of the company, during the greater part of 1917, were lower than those of its competitors."

Until October, Mr. Babst pointed out, the refiners of this country had to compete with the combined buying power of England, France, and Italy. Europe bought so heavily that Cuban supplies were exhausted. This, coupled with increased domestic consumption and railroad congestion, brought about the pinch which occurred in the Autumn. The appointment of the International Sugar Committee helped to ease the situation, eliminating for the time being competition between the countries for raw material.

The arrangement recently entered into by the United States, England, France, Italy, and Canada as buyers and the Republic of Cuba as seller, Mr. Babst stated, had allocated sugar supplies and should stabilize profits to producers and refiners and also the retail price to users. Aside from control over the purchase of raw sugar and limitations on profits, the refiners are left free under their contracts with the Government, made through the Food Administration, to manage their corporate affairs in their own way.

The report contained statistics prepared by Willett & Gray, showing that the United States consumed 3,954,187 tons of sugar in 1917, an increase of 295,580 tons over the preceding year. Of this tonnage the domestic sugar producers, cane and beet, supplied 2,289,539 tons, against 1,977,118 tons in 1916. The raw sugar received from Cuba amounted to 1,651,761 tons, about 14,000 tons less than the year before.

Mr. Babst announced that $1,000,000 had been added to the fund for advertising the company's brands, making $2,000,000 so reserved in the last two years. The company is gradually taking over the merchandising of its product into its own hands, and $2,000,000 was added to the fund for improving plants, in order that operation may be made more economical. The number of stockholders increased during the year from 18,949 to 19,758. Out of a total of 10,600 employes, 6,876 subscribed for $471,000 Liberty bonds.

Dividend on Pittsburgh Coal.

Special to The New York Times.

PITTSBURGH, March 13.—Directors of the Pittsburgh Coal Company of Pennsylvania today declared a dividend of $5 a share on the common stock, payable in quarterly installments, beginning April 25. This is the first dividend on the stock. The pamphlet report of the company shows that 18,391,283 tons of coal were produced in 1917, a decline of 318,643 tons from the 1916 output. The earnings after all charges, except income and excess profits taxes, not yet determined, were $14,076,852.

MINING STOCK QUOTATIONS.

SAN FRANCISCO.

Alpha	.03	Hale & Norcross	.02
Alta	.03	Jacket	.06
Andes	.20	Justice	.02
Best & Belcher	.02	Mexican	.15
Bullion	.01	Ophir	.12
Caledonia	.08	Overman	.02
Chollar	.03	Potosi	.05
Confidence	.05	Seg. Belcher	.01
Con. Imperial	.01	Sierra Nevada	.16
Con. Virginia	.32	Union Con.	7.02½
Exchequer	.01	Utah	.01
Gould & Curry	.01	Mexican dollars	.68¾

TONOPAH.		Florence	.13
Belmont	3.20	Goldfield Cons.	.31
Cash Boy	.10	Goldfield Merger	.03
Jim Butler	.62	Great Bend	.06
McNamara	.13	Jumbo Exten.	.14
Midway	.08	Kewanas	.07
Mizpah	.05	Silver Pick	.04
Monarch Pitts.	.05	Spearhead	.04
Montana	.13	MANHATTAN.	
North Star	.05	Big Four	.03
Rescue	.08	Consolidated	.09
Tonopah Divide	1.02½	Morning Glory	.03
Tonopah Exten.	1.60	Union Amalg.	.04
West End	.78	White Caps	.47
West Tonopah	.17	OTHER DISTRICTS.	
GOLDFIELD.		Nevada Hills	.05
Atlanta	.11	Rochester	.35
Booth	.04	Round Mountain	.39

COLORADO SPRINGS.

	Bid.	Asked.		Bid.	Asked.
Cresson	4⅞	5	Isabella	5	7
Dr. J'pot.	3⅞	5	McKinney	6	10
Elkton	4	5	Portland	105	110
El Paso	15	20	U. Gold M.	15	15¼
Golden C.	171	172½	Vindicator	35	45
Granite	40	42	Rose Nichol	12½	15

OUT AS HEAD OF ANILINE CO.

J. L. Schoellkopf Succeeded by William J. Matheson.

Considerable surprise was felt in financial circles yesterday when it was learned that J. L. Schoellkopf had declined re-election as President of the National Aniline & Chemical Company, while his brother, C. P. Hugo Schoellkopf, had retired from the office of Third Vice President. A statement issued by the company last night said that they had withdrawn from active management because of differences with other officials over the general policies of the company.

The Messrs. Schoellkopfs are considered the pioneers in the coal-tar color industry in this country. When the big National Aniline & Chemical combination was formed last year in order to wrest the dye business in the United States from German influence, the Schoellkopf Aniline & Chemical Works was the first unit to go into the organization.

"The Schoellkopfs maintained a color business here against every discouragement from 1879 until the outbreak of the great war," said the National Aniline & Chemical Company's statement, "when the blockade of Germany presented the opportunity for their long deferred and much deserved financial success. It is no exaggeration to say that the Schoellkopf Company in 1914 was one of the factors which saved from disaster the textile and other trades dependent on the use of dyestuffs."

The Schoellkopfs will continue as Directors, and will retain their stock holdings, according to the statement. William J. Matheson was elected President at a meeting of the Directors on Tuesday. He is a Director of the General Chemical Company, which is largely interested in the National Aniline Company. Dr. L. C. Jones, a well-known chemist, succeeds C. P. O. Schoellkopf as Vice President.

The National Aniline & Chemical Company consists of plants owned by the W. Beckers Aniline Chemical Works, the General Chemical Company, the Semet-Solvay Company, the Barrett Company, and the Schoellkopf Company. The capacity of the company is more than 30,000,000 pounds of dyestuffs a year. Manufacturing was begun last May with a capital of $17,000,000.

INDEX TO CURRENT EVENTS.
War, art, education, politics, business troubles, deaths—the whole history of the world indexed in the four volumes of The New York Times Index for 1917. $8.00 a year. Times Square, New York.—Advt.

BOWERS ESTATE $3,000,000.

Lawyer Cuts Off Any Child Who Contests His Will.

The will of John M. Bowers, the lawyer, who died at Lakewood, N. J., on March 7, filed for probate yesterday, leaves his entire estate to his family. While the valuation of his property was not stated it is believed that Mr. Bowers left more than $3,000,000. His will contains a provision cutting off any child who contests the document "because of the ruinous consequences of litigation."

Mr. Bowers left to his wife, Katherine E. Bowers of 45 East Sixty-fifth Street, $10,000 outright, a life interest in a trust fund of $250,000, and one-fifth of the personal estate. Four children, Spotswood D. and William C. Bowers, 2d, sons, and Mary Bowers Coppell and Martha Dandridge Bowers, daughters, divide the residuary estate equally and get the remainder of the personal estate. Henry M. Bowers of London, the remaining son, receives a trust fund of $10,000.

Mr. Bowers gave $20,000 to his brother, William C. Bowers, and $5,000 to his sister, Martha S. Bowers.

BAKERS IN TROUBLE FOR USING WHEAT

Fifty in City Fail to Obey Regulations About Substitutes in Bread.

MAKE COMPETITION UNFAIR

Ordered to Explain Their Disregard Before the Federal Food Board Tomorrow Afternoon.

The Federal Food Board announced yesterday that it had compiled a list of fifty bakers who would be summoned before the board to explain their disregard of the regulations of the United States Food Administration, requiring them to produce their bread with not less than 20 per cent. substitutes for wheat. The attention of the board has been called to these violations by bakers who complained that the violators of the rules in refusing to comply with the limitations observed by the more patriotic members of the trade were creating an unfair state of competition, by which they were able to take customers away from others.

Among the bakery concerns alleged to have violated the 20 per cent. regulation is a large firm maintaining establishments in three different parts of the city. This company was ordered to appear for a hearing tomorrow afternoon at 2:30. According to the officials of the Food Board, the books of the concern showed that "it made little or no effort to comply with the regulations."

"The books of the company," the announcement states, "also show that it had an ample supply of substitutes during the period upon which the complaint is based. In one store they used in the manufacture of bread 438 sacks of patent flour and but ten sacks of meal, or less than 3 per cent. In another store from Feb. 23 to Feb. 26, during which period there should have been an increased use of substitutes almost up to the maximum required, this firm used 384 sacks of patent flour and eighteen sacks of meal, or less than 5 per cent. of substitutes. From Feb. 22 to March 2, in their Lewis Street store, they used in the manufacture of bread and rolls eleven sacks of cream meal to 678 sacks of wheat flour, or less than 2 per cent."

Besides the fifty bakers who will be brought up for hearing, twenty more complaints of a similar nature have been received against bakery concerns in Brooklyn.

On Friday the owners of delicatessen and grocery stores in the Tenth and Eleventh Assembly Districts will attend a meeting in the Federal Food Board Building at 220 West Fifty-seventh Street, which has been called by Mrs. Jacob L. Kraus, Chairman of the Food Council for the upper section of Manhattan. Mrs. Kraus has called the meeting to clear up any confusion that may still exist among the delicatessen and grocery proprietors as to the existing regulations of the United States Food Administration.

The Federal Food Board, acting upon a request received from the United States Food Administration in Washington, announced yesterday that the limits of profit have been fixed for wholesale and all other licensed dealers in green coffee. Under the new regulations a "reasonable profit" for an importer shall not be more than 2½ per cent. and for a jobber shall not exceed 5 per cent. gross margin over cost plus brokerage or commission and shipping charges incurred by the licensee. The licensees are also directed to keep the coffee "moving to the consumer in as direct a line as practicable and without unreasonable delay." More than one resale within the trade will be permitted only under very exceptional conditions. The Food Administration realizes that at certain periods there will be sufficient justification to warrant resale and full consideration, upon application, will be given to such cases.

In order to facilitate transportation it was stated at the Federal Food Board yesterday that carload lots of green coffee have been fixed at 60,000 pounds minimum with the usual provision that when cars of lower carrying capacity are used the maximum load which the car will carry may be used without special permission. A word of warning to dealers in roasted coffee is also included in the rules, such dealers being admonished that under the Food Control act of Aug. 10, 1917, persons selling roasted coffee are subject to its provision and are expressly forbidden to make unreasonable and excessive charges for their commodity.

WANTS CITY WORK CUT TO HELP IN HARVEST

Ouseley Advocates "Workless Days" in Industries So That Men Can Labor on Farms.

Special to The New York Times.

WASHINGTON, March 13.—"Workless" days during the harvesting season were advocated by Clarence Ouseley, Assistant Secretary of Agriculture, before the Senate Agricultural Committee today. He wanted men throughout the country to leave their usual occupations and go to the farms to help in the harvesting of crops.

"The food supply cannot be guaranteed to our people unless we have labor," said Mr. Ouseley. "The farms are short of help. They will need many laborers next Fall. If every man who can possibly leave his usual avocation will offer himself for farm work for a week or so in the Autumn the problem will be solved."

Mr. Ouseley went on to say that no legislation could compel men to stay on the farm. Men who were eager to aid the country, he said, could do it in no better way, if they were not going to the front, than by working on the farm.

"The trouble," he said, "is that the prosperous, profit-making cities want to win the war without giving up any of their conveniences. If the cities insist on having their ease, some one has got to go hungry. And it won't be the men who are insisting on their ease who will get what they want. They have got to help provide it.

"In farming regions men have gone from nearby towns to help out in harvesting time. This will have to be done to a large extent if we are to see that all our people get enough to eat while this war is on."

Mr. Ouseley estimated that the acreage would be as great this year as last year throughout the West. This he learned from a tour of Western farms.

"The farmers in the West are preparing to do their share," he said. "If the law of averages holds good, crops should not decrease this year in the West. I think that the same generally applies to the Eastern prospect. There may be a decrease in truck acreage, but this will be offset by the truck garden."

PHILADELPHIA, March 13.—Boy labor is the only thing that will maintain the normal production of Pennsylvania's farms this year, and it may even be necessary to put women to work in the rural districts, according to Lieut. Gov. Frank B. McClain, Chairman of Pennsylvania's Committee on Agricultural Labor Service.

"I defy anybody," said the Lieutenant Governor, "to go into any community and find even ten men who will give up jobs paying the present high wages and go to work on farms. Farm work at the harvest means sometimes a fourteen and even a fifteen-hour day, and the pay is small."

PLEDGES LIBERTY LOAN AID.

United Hebrew Trades Head Says Body Will Support Issue.

Max Pine, head of the United Hebrew Trades, an organization of 250,000 workers, the name of which has frequently been used in connection with the pacifist propaganda of the People's Council, yesterday sent the following letter to Joseph Hartigan, Assistant Director of Publicity of the Second Federal Reserve District, announcing that the organization which he represents will work actively for the next issue of the Liberty Loan:

"I wish to say that I do cheerfully consent to be a member of the General Committee of the Labor Bureau of the Liberty Loan Committee. The reason I did not answer sooner is because I wanted to read your communication before the regular meeting of the United Hebrew Trades, which organization I represent, so as to give more weight to the matter. I am glad to inform you that the delegates assembled voted unanimously approving my participation in the work for the Liberty Loan, and as large bodies of labor organizations are affiliated with the United Hebrew Trades, this decision will create a popular interest among the members. I assure you that as far as my humble influence and standing among my people are concerned, I will do my utmost to help make the third Liberty Loan a success."

JUDGMENT AGAINST DENVER.

Equitable Trust Enters One for $36,908,529 in Supreme Court.

A judgment for $36,908,529 was entered in the Supreme Court yesterday against the Denver & Rio Grande Railroad in favor of the Equitable Trust Company as the balance due on a judgment for $38,270,343, recovered in the United States District Court on a suit to foreclose on a bond issue guaranteed by the defendant. The plaintiff as trustee has collected $3,033,362, and the judgment entered yesterday is the sum due with interest and costs.

A judgment for $32,272,274 in the suit against the Denver & Rio Grande Railway Company by the Equitable Trust Company, on the allegation that the railway company had defaulted in the payment of interest on a $50,000,000 bond issue which it had guaranteed for the Western Pacific Railway Company, was filed by Judge Learned Hand in the Federal District Court on May 18, 1917. The bond issue was made in 1905, and the Denver undertook to guarantee interest of 5 per cent., the Equitable Trust Company being trustee.

After serving notice that it would be unable to pay the interest without a modification of the terms, the Denver defaulted on the interest on March 1, 1915, and the foreclosure proceedings were begun by the Equitable. The judgment of Judge Hand was carried to the Supreme Court.

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, March 13.—Forecast:
N. C. and S. C. and Ga.—Fair, warm Thurs.; rain and colder Fri.
Fla.—Fair Thurs. and Fri.
Ala. and Miss.—Fair and warm Thurs.; cloudy and colder Fri.
Tenn.—Fair and warm Thurs.; rains Fri.
Ky.—Rain and colder Thurs.; fair and colder Fri.
Ind., Mich. and Ohio—Rain or snow Thurs.; fair and colder Fri.
La.—Cloudy and cooler Thurs.; fair and cooler Fri.
Ark., Okla. and Tex.—Fair and colder Thurs.; fair Fri.
Neb.—Fair and colder Thurs. Fair Fri.
Kan.—Cloudy and colder Thurs. Fair and warmer Fri.
Ill.—Rain or snow Thurs. Fair and cool Fri.
Mo.—Cloudy and colder Thurs. Fair and warmer Fri.
Wis.—Snow Thurs. Fair Fri.
Minn.—Fair Thurs. and Fri.
Ia.—Unsettled Thurs. Fair and warmer Fri.
N. and S. Dak.—Fair Thurs. and Fri.

UNITED STATES GOVT. BONDS

Inasmuch as the bulk of business in United States Government bonds is done over the counter, and not on the Stock Exchange, THE TIMES gives the following quotations, obtained from bond dealers:

	Bid.	Ask.		Bid.	Ask.
2s, registered, 1930	97¼	98	3s, conversion, 1947	84	88
2s, coupon, 1930	97¼	98	4s, registered, 1925	104⅝	105¼
2s, coupon, '38, reg	97	97⅝	4s, coupon, 1925	104⅝	105¼
3s, registered, 1918	99	100	2s, Panama, '38, coupon	97	97⅝
3s, coupon, 1918	99	100	3s, Panama, '61, reg.	84	87
3s, registered, 1946	84	88	3s, Panama '61, coupon	84	87
3s, coupon, 1946	84	88			

NEW YORK CITY BONDS

		Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.
4½s	July, 1967	95¾	96½	95⅝
4½s	June, 1965	95⅞	96⅝	96
4½s	Mar., 1963	95⅞	96½	96⅛
4½s	Nov., 1957	96½	97⅛	96½
4½s	May, 1957	96½	97⅛	96½
4¼s	Mar., 1960-30	90	91	90
4¼s	April, 1966	90¼	90⅞	90¼
4¼s	Mar., 1964	90¼	90⅞	90¼
4¼s	May, 1962	89⅞	90½	90
4¼s	Sept., 1960	89⅞	90⅝	90
4s	May, 1959	86½	87⅛	86¼
4s	Nov., 1958	86½	87⅛	86⅜
4s	May, 1957	86½	87⅛	86⅜
4s	Nov., 1956	85	86	85
4s	Nov., 1955	85	86	85
4s	Nov., 1936	89	..	89
4s	May, 1919	98½	..	98½
4s	Nov., 1918	99	..	99
3½s	Nov., 1954	77	78½	77
3½s	May, 1954	77	78½	77
3½s	Nov., 1955	..	80	..

The following are quoted on a percentage basis:

		Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.
4¼s	1924-1931	4.90	4.60	4.90
4¼s	1921-1923	4.90	4.60	4.90
4¼s	April, 1920	4.90	4.60	4.90
4¼s	1918-1919	4.90	..	4.90
4½s	1924-1932	4.90	4.70	4.90
4¼s	1918-1923	4.90	4.60	4.90
3½s	1918	5.00	..	5.00
3½s	1940-1953	4.90	4.75	4.90
3½s	1930-1939	4.90	4.75	4.90
3½s	1922-1929	4.90	4.70	4.90
3½s	1919-1921	4.90	4.70	4.90
3s	1940-1953	5.00	4.70	5.00
3s	1926-1930	5.00	4.70	5.00
3s	1918-1925	5.00	4.70	5.00

CURB TRANSACTIONS

INDUSTRIALS.

Sales.		High.	Low.	Last.
3,000	‡Aetna Exp.	8⅝	8½	8⅝
1,100	B.-A. T. Co. reg	15½	15¼	15⅜
1,300	Do coupon.	16⅛	15¾	15¾
2,000	Chev. Motor.	121	115	116
200	Curtiss Aero.	36⅞	36¼	36¾
400	‡Do pf.	70	65	65
700	‡Elec. Gun..	¼	¼	¼
100	Emerson P..	3½	3½	3½
500	‡Hurl. Mot..	20	19¾	20
200	‡Int. Trad. Cp	½	½	½
100	Lake T. Boat	3⅛	3⅛	3⅛
300	‡Man. Tran..	½	½	½
200	Mar. of Am.	3½	3½	3½
10,000	‡Maxim Mun	⅞	¾	⅞
11,000	Smith M. T..	2⅞	2¼	2⅜
100	‡Stand. Mot.	11¼	11¼	11¼
600	Sub. Boat v. t. ctfs.	12¾	12⅝	12⅝
10,000	‡Un. Motors.	28½	27¼	28⅜
1,700	U. S. S'p Co.	5⅛	5	5⅛
200	‡Victory Gun	1¼	1¼	1¼
2,500	‡W.-M. A. Co	8⅛	7⅞	7⅞

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.
700	A.-Am. Oil..	12	11⅞	11⅞
20	Galena Sign'l Oil	134	133	133
40	Ohio Oil Co.	332	328	328
5	‡S. Oil Co. of N. J.	530	530	530
80	S. Oil Co. of N. Y.	263	258	260

MISCELLANEOUS OIL STOCKS.

Sales.		High.	Low.	Last.
6,000	†‡Am. Ven. O.	14	12	14
1,000	‡Barn. O. & G.	1	1	1
25,000	†‡Bos.-Wyo.	26	24	25
700	‡Cos. & Co..	7½	7⅜	7½
3,200	‡Crown Oil..	⅞	[illegible]	⅞
2,000	‡Dixie Gas..	10⅝	10½	10⅝
300	‡Elk B. Pet.	7	7	7
7,250	‡Elk. O. & G., (a pros.)	3/16	⅛	5/32
31,000	†‡Esmer Oil.	18	15	16
1,400	‡Federal Oil	3¼	3	3¼
5,000	‡Glenrock Oil	4½	4¼	4⅜
700	‡Han. O. & R..	6	5¾	6
300	‡Houston Oil	44¾	44¾	44¾
4,500	‡Isl'd O. & T.	4⅝	4⅜	4⅝
8,200	Kenova Oil, (a pros.)	¼	7/32	7/32
300	‡Merritt Oil.	19½	19¼	19¼
2,500	Met. Petrol.	⅝	⅝	⅝
3,000	†‡Midw. Oil.	113	110	111
350	‡Midw. Ref..	109	108	108
300	‡M. Wells. P..	2⅛	2⅛	2⅛
500	‡N. Y.-Okla..	½	½	½
17,000	†‡N. W. Oil..	77	71	76
10,000	†‡Okla. Oil..	5	4½	4½
2,000	†‡Do pf...	11	10½	10½
100	Okla. P. & R..	6⅞	6⅞	6⅞
15,000	Okmul. P. & R.	9⅝	9¼	9¼
1,720	‡Pa.-Ky. Oil.	5⅝	5½	5⅝
5,500	†‡Queen Oil.	32	31	32
8,000	‡Rice Oil....	⅞	⅝	⅞
800	‡Sap. O. & R..	8⅜	8⅛	8⅛
6,500	Seq. O. & R.	1⅛	1⅛	1⅛
500	‡Somer. Oil..	[illegible]	[illegible]	[illegible]
3,200	‡Stanton Oil	1⅝	1½	1½
120000	†‡Tuxp. Star	9½	8½	9
500	‡Un. Wes. Oil.	[illegible]	[illegible]	[illegible]
300	‡Do new..	1⅜	1⅜	1⅜
300	†Vac. G. & O..	[illegible]	[illegible]	[illegible]
100	‡Ven. C. Oil.	7	7	7
1,470	†Victoria Oil, new stock.	6	5¾	6

MINING STOCKS.

Sales.		High.	Low.	Last.
5,000	†‡Atlanta	12	11½	11½
2,200	‡Aurora Sil..	4⅝	4¼	4⅜
400	‡Austin Ama.	[illegible]	¼	[illegible]
2,500	Big Ledge..	1⅜	1 5/16	1 5/16
1,500	†‡Booth	4½	4½	4½
25,000	‡Bos. & Mon.	67	62	65
850	‡B'dshawCop.	*⅝	⅝	⅝
2,800	Butte-Detroit	[illegible]	[illegible]	[illegible]
300	Butte-N. Y..	⅞	¾	⅞
2,750	†‡Caledonia..	49	47	48
3,300	‡Calu. & Jer.	1 7/16	1⅜	1 7/16
650	Canada Cop..	2⅛	2 1/16	2⅛
7,300	†Cashboy	11	11	11
500	‡Cerbat Sil., (a pros.)	½	½	½
200	‡Coco River.	2	2	2
400	Con. Ariz. Sm.	2 1/16	2	2 1/16
1,500	Con. Copper.	6	5¾	5¾
2,000	†Con.-H'st'd.	31	30	30
1,100	‡Copper Val.	1¾	1⅝	1¾
2,000	Cresson Con.	5	4¾	4¾
7,500	‡Emma Con..	5/16	¼	5/16
1,800	‡Eure. Croesus	1	1	1
300	‡Globe Dom.	⅝	⅝	⅝
1,000	†Goldf'd Mer.	4½	4½	4½
1,000	†‡Gt. Bend..	7	7	7
1,000	‡GreenMonst.	11/16	11/16	11/16
780	Hecla Mining	4½	4⅜	4½
100	Howe Sound.	4⅝	4⅝	4⅝
2,050	†‡Int. Mines.	*15	14	14
1,800	‡Jer.-Presc't	3¾	3½	3½
7,000	‡Jer.-Verde, (a pros.)	11/16	⅝	⅝
3,400	†‡Jim Butler	67	65	65
500	†Jumbo Ext..	15	15	15
1,000	†‡Kewanas..	7½	7½	7½
1,000	La Rose Con.	37	35	37
4,000	LampazosSil.	1⅜	1	1¼
1,500	†‡LoneS. Con.	4½	4½	4½
2,600	‡MagmaChief	⅜	⅜	⅜
4,300	†‡Marsh Min.	7⅝	6½	7
4,000	†McKin.-Dar.	45	38	38
2,000	‡Monst. Chief	3/32	1/16	3/32
12,000	†‡Moth. Lode	37	36	36½
1,800	*‡Nat. Z. & L.	29	28	29
10,000	†‡Nat. Leas.	6	5	6
1,000	†‡Nev. O. M.	18	18	18
2,700	†‡Nev. Rand	23	21	22
1,500	†‡New Corn'a	17	16½	17
1,400	Nixon Nev..	1 1/16	1	1 1/16
8,800	‡Ohio Copper	1 1/16	1	1 1/16
1,000	‡Ono. M., (a pros.)	3¼	3	3¼
200	†‡Pole S. C..	22	22	22
5,000	Porp'y Cop., (a pros.)	1⅛	96	1⅛
3,000	†Prov. M. Co	52	51	52
700	‡Rawley M..	2⅛	2	2⅛
400	‡Ray H. M..	4½	4⅜	4½
500	‡Red W. M'g	¾	¾	¾
12,000	†Rex C. M'g.	12	11	11
1,600	†Roch. Mines	35	33	34
1,000	†San Toy	12½	12¼	12¼
3,000	†‡Silver Pick.	5½	5½	5½
1,250	†‡Silver P. C	60	58	60
200	Stand. S.-L.	[illegible]	[illegible]	[illegible]
2,000	Stewart	¼	¼	¼
5,000	‡Success M'g	11	10	10½
500	Sup. Cop., (a pros.)	2⅛	2⅛	2⅛
270	‡Ton. Belm't	3¼	3	3¼
430	Tonopah Ext	1 3/16	1⅛	1 3/16
1,400	†‡Troy-Ariz..	19	18	18
1,000	Tuol. Copper.	1⅜	1¼	1⅜
200	Un. Eastern.	4 13/16	4¾	4¾
6,500	†‡U. S. L. & Z., (a pros.)	43	40	42
600	‡U. Verde E.	39½	38½	38½
400	U. G. M. Co.	5½	5¼	5¼
1,000	†‡W. M. & M	22	22	22
200	Wash. C. Co	1¼	1 3/16	1¼
1,000	†W. End Con	80	80	80
4,000	W. C. M. Co.	½	15/32	½
6,500	†W. C. Ext., (a pros.)	12	11	11
1,000	†Wilbert M..	10	10	10
600	Yukon G. M.	1	1	1

BONDS.

Sales.		High.	Low.	Last.
$5,000	‡Beth. S'l 5s 2-yr. notes	98⅝	98⅝	98⅝
10,000	‡Can. Gov. 5s	95⅛	95⅛	95⅛
5,000	‡Gen. El. 6s 2-y. n., '19	99¾	99⅝	99⅝
15,000	Gen. Elec. 6s notes, 1920	100	99⅞	100
$3,000	‡Phil. El. 6s, w. i.	98⅜	98¼	98¼
5,000	‡Proc. & G'e 1-yr. 7s	98¼	98	98¼
1,000	‡W. El. 1-yr. 6s, w. i.	98½	98½	98½

*Odd lot. †Sell cents per share. ‡Unlisted.

Note.—Saturday 300 Curtiss Aeroplane sold at 38, and yesterday 9,000 U. S. Lead and Zinc sold at 40@48.

* * *

CLOSING QUOTATIONS.

Bid and asked quotations of stocks not traded in compared with those of the previous day:

INDUSTRIALS.

	Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.	Tuesday. Ask.
Air Reduc'n..	72	78	72	78
Am.-B. Mfg..	3	7	3	7
Do pf	15	20	15	20
Am. W. Paper	2½	3	2½	3
Atlantic Fruit	15	17	15	17
Am. Tin & T.	7/16	⅝	7/16	⅝
Carwen Steel.	8	9	8	9
Chal. Motors.	5	6	5	6
Do pf	30	45	30	45
Charcoal Iron.	8¼	8¾	8¼	8¾
Do pf	6	7	6	7
Cramp Ship..	83	87	83	87
Cuprite Sul'r.	1	1¾	1	1¾
Free. Texas..	40	42	40	42
Havana Tob..	1⅛	1⅞	1⅛	1⅞
Do pf	3	5	3	5
Hall Signal..	5	7	5	7
Do pf	17	18	17	18
Holly Sugar..	38	42	38	42
Do pf	94	98	94	98
Int. Mangan..	8½	10	8½	10
Int. Rubber..	8½	9½	8½	9½
Key. T. & R.	15½	16	15½	16
Kresge	80	85	80	85
Do pf	100	105	100	105
Lake T. Boat 1st pf.	3	6	3	6
L. Val. C. S..	77	82	77	82
Marlin Arms.	75	79	75	79
N. Y. Ship...	39	41½	39	41½
N. A. P. & P.	2¼	2½	2¼	2½

INDUSTRIALS, *Continued.*

	Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.	Tuesday. Ask.
N. Y. Tran...	14½	16	14½	16
Peer. T. & M.	16	17¼	16	17¼
Prud. Pict...	5¾	6	5¾	6
P.-Logan Coal	2½	3¼	2½	3¼
St. Jo. Lead.	15½	16½	15½	16½
Smith (A. O.)	15	20	15	20
Do pf	85	90	85	90
St. L., R. M. & P.	34½	38	34½	38
Todd Shipyds.	75	78	75	78
Triangle Film	⅝	⅞	⅝	⅞
Un. Profit S..	½	⅝	½	⅝
Wright-M. pf.	50	55	50	55
World Film..	½	⅝	½	⅝
OIL STOCKS.				
Cum. P. & R.	¾	1	¾	1
Duthie Oil, (a pros.)	.53	.55	.53	.55
Inter. Pet....	12¾	13	12¾	13
Lost City Oil.	⅛	3/16	⅛	3/16
Midw. Oil pf.	1¼	1⅜	1¼	1⅜
Omar O. & G.	30	35	30	35
Pan Am. Pet.	50	52	50	52
Pierce Oil....	9½	10	9½	10
Red R. O. & G.	⅝	⅞	⅝	⅞
Savoy Oil	8	9	8	9
Sinclair Gulf.	17	18	17	17½
Way. O. & G.	3¼	3⅜	3¼	3⅜
BOND.				
Pierce Oil 6s.	75	78	75	78

STANDARD OIL STOCKS

	Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.
Anglo-Am. Oil	11¾	12¼	12
Atlantic Refining	885	910	890
Borne-Scrymser	425	450	435
Buckeye Pipe Line	92	94	92
Chesebrough Mfg	315	335	315
Colonial Oil	10	40	10
Continental Oil	435	455	440
Crescent Pipe Line	30	33	30
Cumberland P. L.	135	145	140
Eureka Pipe Line	180	190	185
Galena Signal Oil	127	132	132
Galena Sig. Oil pf	118	123	118
Illinois Pipe Line	185	190	185
Indiana Pipe Line	94	96	94
Int. Pet. Co., Ltd.	13	13¼	13
National Transit	13	13½	13
N. Y. Transit	205	215	205
Northern Pipe L.	104	107	104
Ohio Oil	330	335	330
Penn.-Mex. Fuel	40	45	40
Prairie Oil & Gas	465	470	465
Prairie Pipe Line	265	268	264
Solar Refining	285	300	285
Southern Pipe L.	185	190	188
South. Penn. Oil	275	285	275
S. W. Penn	92	*97	95
Stand. Oil of Cal.	210	215	213
Stand. Oil of Ind.	625	635	625
Stand. Oil of Kan.	440	460	440
Stand. Oil of Ky.	320	330	320
Stand. Oil of Neb.	465	485	465
Stand. Oil of N. J.	528	532	528
Stand. Oil of N. Y.	260	264	260
Stand. Oil of Ohio	385	400	385
Swan & Finch	95	105	95
Union Tank	85	88	85
Vacuum Oil	340	350	345
Washington Oil	26	30	26

*Ex dividend.

TOBACCO STOCKS

Closing quotations of stocks not quoted elsewhere:

	Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.
American Cigar	95	100	97
Do pf	88	92	88
Conley Foil	200	250	200
J. S. Young	130	150	130
Do pf	100	106	100
MacAndrews & F.	180	190	180
Do pf	93	100	93
P. R.-Am. Tob.	135	145	135
R. J. Reynolds	275	325	250
Do pf	100	102	101
Do rights	65	70	60

CONSOLIDATED EXCHANGE

The market on the Consolidated was irregular, with varying periods of strength and reaction. The price movements were not uniform, and while some issues displayed a better tone, others eased off to a lower level. A case in point was General Motors, which closed weak, while some of the other specialties made gains at the close. Business was well distributed and embraced a goodly number of orders in odd lots.

Sales.		High.	Low.	Last.
10	Am. B. Sug.	80¼	80⅜	80⅜
170	Am. Can.	40¾	40⅜	40⅜
210	Am. C. & F.	76¾	75⅞	76¼
180	Am. S. & R.	81¼	80⅞	80⅞
90	Am. Su. Tob.	91⅝	90⅝	91⅜
10	Am. Tob.	153½	153½	153½
690	Am. T. & T.	102⅝	101	102⅝
280	Anac. Cop.	64	63⅜	63⅜
20	A., T. & S. F.	85	84¾	84¾
20	A., G. & W. I.	112½	112	112
1,630	Bald. Loco.	76¼	75	76
70	Balt. & Ohio	55	54¾	55
690	Beth. St'l B.	77½	76½	76¾
30	Butte & Sup.	23⅝	23¼	23¼
310	Cent. Leather	70¼	69⅝	69⅝
140	Ches. & Ohio	58⅞	58⅝	58⅞
290	C., M. & St. P.	42⅝	42	42
10	C., R. I. & P.	21½	21½	21½
100	Con. Gas.	87¾	87⅛	87⅛
1,330	Corn Prod.	36⅝	35⅝	35⅝
500	Crucible St'l	63¼	62⅝	63⅛
120	CubaCaneSu.	31½	31⅜	31½
40	Dist. Secur.	39¼	38¾	38¾
190	Erie	15½	15⅝	15½
10	Do 1st pf.	27	27	27
50	Gen. Elec.	136½	136¼	136½
650	Gen. Motors.	125½	122¼	123
20	Gt. Nor. Ore	28⅝	28⅝	28⅝
20	Inspir. Cop.	44¾	44¾	44¾
50	Int. Mer. M.	29	28⅞	29
580	Do pf.	98⅝	97⅝	97⅝
20	Int. Nickel.	28¾	28¾	28¾
10	Int. Paper.	32½	32½	32½
70	Kenne. Cop.	31¾	31¾	31¾
90	Lack. Steel.	79⅝	79½	79½
760	Mex. Petrol.	97	96¼	96¼
10	Midvale Steel	44½	44½	44½
50	Mo. Pacific.	23⅝	23½	23½
50	Nev. Cons.	18⅝	18⅝	18⅝
20	N. Y. Cent.	72⅝	72½	72½
140	N. Y., N. H. & H.	29⅜	28⅞	29¼
30	Ohio C. Gas.	38½	38¼	38¼
350	Ont. Silver.	8	7⅝	8
20	Pac. Mail.	28⅞	28⅝	28¾
80	People's Gas	41	40¼	41
10	Pullman Co.	113	113	113
10	Ray Copper.	23½	23½	23½
2,550	Reading	81½	80½	80⅞
180	Rep. I. & S.	78¾	78¼	78½
10	Sinclair Oil.	34	34	34
60	So. Pacific.	86¾	86⅝	86⅝
650	Studebaker.	46¼	45¾	46⅛
90	Tob. Prod.	51⅛	49⅞	50½
220	Union Pac.	122¼	121¼	122⅛
350	Un. Cig. St.	86	85	85
80	U. S. Ind. A.	120⅝	120	120½
170	U. S. Rubber	55¼	54⅞	54⅞
5,480	U. S. Steel.	91⅛	90½	91
50	Utah Copper	80⅛	79¾	79¾
90	Willys-Over.	18⅝	18¼	18⅜
	BONDS.			
$3,100	Liberty 3½s.	97.52	97.42	97.42
1,450	Do 1st 4s.	96.26	96.24	96.26
2,450	Do 2d 4s.	96.10	96.04	96.10
	MINING STOCKS.			
500	Atlanta	.11	.11	.11
1,000	Cashboy	.11	.11	.11
200	Jim Butler	.65	.65	.65

PUBLIC UTILITIES

Stocks.

Sales.		High.	Low.	Bid.	Asked.
130	Cities Service	207	204	205	206½
305	Cities Service pf.	74¾	74¼	74⅜	74¾

	Bid.	Asked.		Bid.	Asked.
Adiron. Elec. Power	15	17	Idaho Power 7% pf.	98	100
Adiron. Elec. Power pf.	72	74	Int.-M. Ry., Lt. & P. pf.	95	98
Am. Gas & Electric	90	92	Miss. River Power	13	17
Am. Gas & Electric pf.	39½	41	Miss. River Power pf.	38	42
Am. Light & Traction	208	212	Northern Ohio Electric	..	28
Am. Light & Trac. pf.	96	98	Northern Ohio Elec. pf.	..	65
Am. Power & Light	46	50	North. Ont. L. & Pow.	11	15
Am. Power & Light pf.	75	80	North. Ont. L. & P. pf.	52	56
Am. Public Utilities	25	30	Northern States Power.	59	61
Am. Pub. Utilities pf.	57	62	North. States Pow. pf.	87	89
Am. W. W. & E.	4½	5½	Northern Tex. Electric.	55	60
Am. W. W. & E. 1st pf.	58	61	Northern Tex. Elec. pf.	70	74
Am. W. W. & E. partic.	12	14	Ozark Power & Water.	35	45
Carolina Power & Light	30	32	Pacific Gas & Electric.	35¾	36½
Carolina Pow. & Lt. pf.	85	90	Pacific Gas & Elec. pf.	82¼	83¼
Colorado Power	27	23	Puget S. T., L. & P.	10	14
Colorado Power pf.	95	100	Puget S. T., L. & P. pf.	38	..
Columbus Electric pf.	71	77	Ry. & L. Secur. pf.	80	85
Com. Power, Ry. & L.	24½	26	Republic Ry. & Light.	22½	24
Com. Pow., Ry. & L. pf	49½	51	Rep. Ry. & Light pf.	58½	59
Conn. Power pf.	80	85	Southern Cal. Edison	80	83
Consumers' Power pf.	82	87	Southern Cal. Edison pf	99½	103
Dayton Power & L. pf.	79	82	Standard Gas & Elec.	6½	8
Eastern Texas Electric.	55	60	Stand. Gas & Elec. pf.	24	26
Eastern Texas Elec. pf	73	78	Tampa Electric	100	..
El Paso Electric	87	92	Tenn. Ry., L. & P.	2	3
El Paso Electric pf.	86	91	Tenn. Ry., L. & P. pf.	9	10
Electric B. & S. pf.	91	93	Texas Power & L. pf.	86	91
Electric Properties	57	..	Tri-City Ry. & L. pf.	83	87
Empire Dist. Elec. pf.	84	89	United Light & Rys.	28	30
Federal Light & Trac.	5	10	United L. & Rys. pf.	62½	64
Federal Lt. & Trac. pf.	27	33	Wash. I. W. L. & P. pf.	81	84
Galveston-Hous. Elec.	19	21	Western Power	12	14
Galveston-Hous. El. pf.	58	64	Western Power pf.	49	52
Gas & Elec. Securities	250	275	Yadkin Riv. Power pf.	98	100
Gas & Elec. Secur. pf.	93	98			

Bonds.

	Bid.	Asked.		Bid.	Asked.
Alabama Water 6s, '20	96½	..	Miss. Ry. Pow. 1st 5s.	69½	71
Appalach. Pow. 5s, '32.	68	72	Miss. V. G. & E. 5s, '22	76	84
Cincinnati Gas & Elec. Co. 1st 5s, 1956	90½	93½	Nor. States Pow. 6s, '26	90	94
Col. G. & E. deb. 5s, '27	77	81	Nor. States Pow. 5s, '41	87	87½
Commonwealth Power (Neb.) 1st 6s, 1944	97	100	Nor. Tex. Elec. col. 5s.	80	87
Conn. Power 5s, 1963	82	87	Omaha & C. B. 5s	80	85
Dallas Elec. 5s, 1922	85	90	Roanoke W. W. 5s, '19.	95½	96¾
East. Tex. Elec. col. 5s	85	90	So. Cal. Edison 5s, '39.	85	90
El Paso Elec. col. 5s	87	93	Twin States Gas & El. 5s, 1953	85	92
Gt. West. Pow. 5s, '46.	76	80	Un. L. & R. 1st 5s, '32.	77	82
Gt. West. Pow. 6s, '25.	84	88	Un. L. & R. deb. 6s, '26	85	95
Int.-M. Ry., Lt. & P. 6s	97½	99⅜	United Util. cv. 6s, '43.	90	95
Knox. Gas 1st 5s, '38	80	85	Utah Securities 6s	83	86
Middle W. U. 6s, '25	..	99	Wash. I. W. L. & P. 6s	94	98
			Wis. Edison 6s, 1924	88	92

OUT-OF-TOWN EXCHANGES

BALTIMORE.

Stocks.

Sales.		High.	Low.	Last.
10	Ala. Co	72	72	72
123	Con. Power..	99	98½	99
27	Cosden	7⅜	7⅜	7⅜
150	Do pf	3¾	3¾	3¾
230	Davison	34	34	34
200	Elkhorn	28	28	28
100	Houston Oil.	45	45	45
13	Md. Casualty	78	78	78
66	M. & M. Tran.	89	88	88
3	North. Cent.	73	73	73
10	Nat. Un. Bk.	140	140	140
25	Penn. W. P.	65	64½	65
20	United Ry...	22¾	22¾	22¾
50	W., B. & A.	29	29	29
100	Do pf	38⅜	38⅜	38⅜

Bonds.

Sales.		High.	Low.	Last.
$1,500	Atl. CoastLine Conn. 5-20s	84	84	84
1,000	City & Sub. 5s, (Balt.)	99	99	99
2,000	Con. Pow. 4½s	82¾	82¾	82¾
$1,000	Con. Pow. 6s notes	96½	96½	96½
8,000	Cosden 6s, B	80	80	80
1,000	Md. Elec. 5s.	91¾	91¾	91¾
1,000	Seattle El. 5s	93½	93½	93½
1,000	United Ry. 4s	76	76	76

BOSTON.

Mining.

Sales.		High.	Low.	Last.
40	Am. Zinc	15	15	15
20	Ahmeek	81	81	81
20	Ariz. Com'l.	13	13	13
500	Bingham	10¼	10	10
50	Cal. & Ariz.	70	70	70
4	Cop. Range..	45¼	45¼	45¼
320	Davis-Daly	7⅝	6¼	6⅝
35	East Butte..	9½	9½	9½
75	Island Creek.	61	60½	61
7	Do pf	82	82	82
100	Isle Royale..	21	21	21
10	Kerr Lake..	5¼	5¼	5¼
10	Mason Val..	5	5	5
100	Michigan	2⅛	2⅛	2⅛
20	Mohawk	62½	62½	62½
25	New Arcad'n	2	2	2
25	Nipissing	8⅝	8½	8½
10	North Butte.	15	15	15
5	Osceola	58	58	58
170	Pond Creek..	19¼	19	19¼
10	Quincy	72	71	71
10	Ray	23⅝	23⅝	23⅝
50	Seneca	11	11	11
170	Shannon	5	4¾	4¾
10	St. M. Land.	54	54	54
240	Superior Cop.	4¼	4¼	4¼
215	Sup. & Bos..	2⅞	2⅞	2⅞
130	U. S. Smelt.	45¾	45	45¾
105	Do pf	45¾	45	45¼
80	Utah Apex..	2¼	2¼	2¼
30	*Utah Con..	10⅜	10⅜	10⅜

Railroads.

Sales.		High.	Low.	Last.
10	Boston & A.	126	126	126
20	Boston Elev.	44	44	44
15	Boston & M.	23	23	23
1	Fitchburg pf.	57½	57½	57½
5	Me. Central.	82	82	82
112	New Haven..	29¾	29½	29½
17	West End...	41	40	40

Miscellaneous.

Sales.		High.	Low.	Last.
8	Am. A. C. pf	93	93	93
10	Amoskeag	61½	61½	61½
25	Do pf	77¼	77¼	77¼
70	Am. Pneu. S	2	2	2
15	Am. Sugar..	105	105	105
45	Do pf	109¼	109	109¼
5,303	A. T. & T..	102⅝	101	102
100	Am. Wool'n.	54¼	54¼	54¼
59	Do pf	96½	96	96½
100	East Boston.	5	5	5
25	East. S.S. pf	58	57	57
26	Edison	147	147	147
100	Ga. Ry. & E.	115	115	115
15	Mass. Gas...	79½	79½	79¼
94	N. E. Tel	91	91	91
5	Pac. Mills..	140	140	140
20	Pullman	113	112½	113
40	Swift	128	127¼	127¾
5	Torrington	49¼	49¼	49¼
2	United Drug.	75	75	75
68	United Fruit.	128¼	127	127¾
165	United Shoe.	45	44¾	44¾
50	Ventura	7¼	7¼	7¼
47	West. Union.	92¼	91⅝	91⅝

Bonds.

Sales.		High.	Low.	Last.
$3,000	Am. Agr. C. 5s	94¼	94¼	94¼
1,000	Swift 5s	93½	93½	93½
$7,000	Liberty 3½s.	97.30	97.04	97.04
4,000	Do cv. 4s.	96.10	96.04	96.10
15,000	Do 4s.	96.14	95.90	95.94

*Ex dividend.

CHICAGO.

Stocks.

Sales.		High.	Low.	Last.
12	Am. Radiat.	260	260	260
30	Am. Ship	97¾	97¼	97¼
100	Chi. Pn. T.	54¾	54½	54¾
70	Com. Edison.	107	107	107
10	Dia. Match.	110½	110½	110½
125	Hartman	40½	40	40
286	Lindsay Lt.	20¾	20¼	20¼
10	M. Ward pf.	106	106	106
315	People's Gas	44	41¾	41¾
30	Pub. Service	77	77	77
20	Qu. Oats pf.	99½	99½	99½
170	Sears, Roeb.	147½	147	147
140	Stew. Warn.	55½	55¼	55¼
160	Swift & Co.	128	127¼	128
595	Un. Carbide.	51¼	51	51¼
125	Wilson	55½	55	55½
105	Do pf	98½	97	97

Bonds.

Sales.		High.	Low.	Last.
$4,000	Chi. Ry. 1st 5s	84¾	84¾	84¾
2,000	Chi. Tel. 5s.	96¼	96¼	96¼
$7,000	Com. E. 1st 5s	94	93⅞	94

PHILADELPHIA.

Stocks.

Sales.		High.	Low.	Last.
6	Am. Gas	82	82	82
15	Cambria Iron	41½	41½	41½
30	Elec. Storage	49¾	49¼	49⅜
300	L. Sup. Corp.	15⅜	15⅜	15⅜
27	Lehigh Nav..	64⅜	64½	64½
210	Lehigh Val..	61⅞	61⅜	61⅜
217	Pennsylvania	45⅛	44⅞	45
32	Phila. Co	25	25	25
250	Phil. R. T. t. c.	26⅝	26⅝	26⅝
100	Phila. & West.	7	7	7
760	Tono. Belm't	3⅜	3¼	3⅜
70	Tono. Mining	3 1/16	3 1/16	3 1/16
85	Unit. GasImp.	68	68	68

Bonds.

Sales.		High.	Low.	Last.
$1,000	Am. G. & E. 5s	79	79	79
1,000	L. V. Coal 5s	100	100	100
8,000	Phil. El. 1st 5s	93	93	93
$1,000	Read. gen. 4s	83½	83½	83½
2,000	U. Rys. Inv. 5s	55	55	55
2,000	Lib. 2d 4s.	96.08	96.08	96.08

MUNITIONS STOCKS

	Yesterday. Bid.	Yesterday. Ask.	Tuesday. Bid.
Aetna pf	56	60	56
American Brass	233	234	233
Atlas Powder	168	173	168
Do pf	94½	96	94½
Babcock & Wilcox	111½	113½	111½
Bliss	360	420	360
Do pf	..	78	..
Can. Found's F.	140	160	140
Colt's Arms	69	71	69
Du Pont	256	260	256
Hercules	243	249	245
Do pf	112	114	112
Niles-Bem't-Pond	121	124	121
Scovill Mfg	450	480	450
Winchester Arms	700	850	700

MEETINGS AND ELECTIONS.

Office of the North River Insurance Company.

New York, March 12th, 1918.

The Annual Election of Directors of this Company and for Three Inspectors of Election will be held at the office, No. 95 William Street, on Monday, the 25th instant. The polls will be open from 12 o'clock M. until 1 o'clock P. M.

The Transfer Book will be closed from the 20th instant until after the election. By order. DAVID G. WAKEMAN, Secretary.

DIVIDENDS.

KELLY-SPRINGFIELD TIRE COMPANY

A quarterly dividend of one dollar and fifty cents ($1.50) per share on the Six Per Cent. Preferred Stock of this Company has been declared, payable April 1, 1918, to stockholders of record at the close of business March 16, 1918. F. A. SEAMAN, Secretary.
New York, March 5, 1918.

U. S. INDUSTRIAL ALCOHOL CO.
PREFERRED DIVIDEND NO. 46.

The regular quarterly dividend of ONE AND THREE-QUARTERS PER CENT. upon the Preferred Capital Stock of this Company has been duly declared payable April 15, 1918, to preferred stockholders of record March 30, 1918. Transfer books will not be closed. A. G. ROBINSON, Treasurer.

NEW INCORPORATIONS

Special to The New York Times.

ALBANY, March 13.—Twenty-seven new corporations, with an aggregate capital stock of $752,000, were chartered today. They include:

Primrose Knitting Mills, Brooklyn, $10,000; H. and S. Wishnew, S. Ritt, 563 Ritter Av., Brooklyn.

Aldrich Mfg. Co., Buffalo, $400,000; I. A. Aldrich, L. Wertheimer, C. S. Hunt, Buffalo.

J. & F. Realty Co., Manhattan, $50,000; J. Dahlman, J. Maltner, S. K. Johnson, 120 West 25th St.

The Monarch Supply Co., Rochester, typewriters and office supplies, $50,000; W. McFarlane, G. L. and R. E. Mestler, Rochester.

Emkay Doll Mfg. Co., Manhattan, $10,000; J. Markel, R. and I. Katz, 61 East 95th St.

Aaron Littman & Co., Manhattan, furs, $15,000; A. and M. Littman, A. Sussman, 713 East 5th St.

Ess-Tee Amusement Corp., Brooklyn, $5,000; F. Slafkes, J. Kessler, S. Sherman, 945 East 181st St.

Edward F. Curtis Co., Manhattan, printing and stationery, $20,000; T. M. Knoop, E. L. and E. F. Curtis, 162 West 54th St.

Bankers Audit Co. of New York, $5,000; P. H. Kessel, J. Hellman, J. Koslan, 2,301 Morris Av.

Tovim & Meyers Co., Manhattan, general merchandise, $25,000; S. Meyers, J. Slaner, H. A. Tovim, 555 West 173d St.

Birmingham Specialty Store, Manhattan, dry goods, $5,000; G. A. Fuller, B. D. Vinegrad, S. Smith, 38 West 115th St.

Saugerties Foundry and Machine Co., Manhattan, $20,000; F. C. Smith, E. North, G. W. Lovett, 1 West Seventy-second Street.

W. R. Keene & Co., Manhattan, hardware, $10,000; W. R. Keene, C. A. MacMillan, M. A. Clifford, 1,215 Decatur Street, Brooklyn.

A. Palmigiano & Co., Manhattan, merchandise, $15,000; F. Vastolo, R. and A. Palmigiano, Rochester.

Air-Go Co., Tuxedo, ventilators, 1,000 shares common stock no par value; active capital, $5,000; W. W. Westall, E. A. Farintosh, H. M. MacLaughlin, Tuxedo Park.

Kayanell Silk Co., Manhattan, $5,000; B. W. Loewenthal, F. and J. Kaplan, Manhattan.

Profit-Sharing Tire Sales Co., Manhattan, $50,000; W. Metkif, P. D. Benson, F. B. Knowlton, 154 Nassau Street.

Quick Shoe Repairing Co., Manhattan, $5,000; Heimberg, A. De Mayo, R. Angarola, 605 West 142d Street.

Bodner & Landesman, Manhattan, shoes, $10,000; M. Kandel, H. Tanzer, H. Bodner, 257 East Second Street.

Columbia Wood Tool Mfg. Co., Manhattan, $5,000; O. Peters, P. P. A. Meyn, W. M. Merressmith, 25 Broad St.

Trybunpaolaska Pub. Co., Manhattan, $5,000; F. Zek, F. and J. B. Slaski, 335 East 31st St.

Green Point Improvement Co., Manhattan, 100 shares common stock no par value; active capital, $10,000; S. M. Bell, M. Spalletta, M. M. Stenstrom, 120 Broadway.

CAPITAL INCREASES.

Yuess Mfg. Corp., Manhattan, $70,000 to $100,000.

The Comique Film Corp., Manhattan, $100,000 to $125,000.

European-American Fur Co., Manhattan, $25,000 to $200,000.

John W. Thorn & Co., Manhattan, $100,000 to $300,000.

Kruskal & Kruskal, Manhattan, $50,000 to $150,000.

J. Sklar Mfg. Co., Brooklyn, $75,000 to $100,000.

CAPITAL REDUCTION.

Song Hits in Photoplay, Manhattan, $10,000 to $1,000.

REORGANIZATION.

Shippers' Navigation Co., Syracuse, active capital $375,000.

CHANGE OF NAME.

Guaranty Securities Corp., Manhattan, to Continental Guaranty Corp.

AUTHORIZATIONS.

United States Service Bureau, D. C., brokerage, $5,000. Representative, J. H. Nicholson, Buffalo.

Gorman & Co., Wash., canned fish and sugar, $20,000. Representative, D. C. Cronin, 100 Hudson St.

Diagraph Stencil Machine Corp., Mo., $20,000. Representative, C. E. Marshall, 96 Warren St.

Colonial Stable Co., S. D., $20,000. Representative, G. H. Beckwith, 2 Hudson St., Yonkers.

Robinson Fire Apparatus Mfg. Co., Mo., $30,000. Representative, V. M. Robinson, 64 West Broadway.

DISSOLUTIONS.

K. & B. Leather and Novelty Co., Manhattan.

Ivory Button Mfg. Co., Manhattan.

New Jersey Charters.

Special to The New York Times.

TRENTON, March 13.—Charters filed:

Burlington Turn Shoe Co., Burlington, $10,000; J. F. Shinn, Elwood P. Hughes, William Harmon, Harper G. Phillips, Burlington.

New Jersey Discount Co., New Brunswick, $25,000; Lester E. Gate, Middlebush; R. L. Loblein, Russell E. Watson, New Brunswick.

Thompson Const. Co., Town of Union, $250,000; John Caie, North Bergen; Lionel Isaacs, West Hoboken; Mathilda K. Nurge, West New York.

Colonial Realty Co., Hoboken, $50,000; L. S. Card, Frank G. Hall, New York; Edward Kelly, Jersey City.

Harrington Cont. Co., Jersey City, $125,000; Harry B. Brockhurst, Daniel P. Byrnes, Jersey City; James B. Brockhurst, Red Bank.

Park Baking Co., Newark, $100,000; Thomas H. Woodruff, Florence I. Ennis, R. B. Gordon, Jr., Newark.

Motor Transportation Cont. Co., Morristown, $100,000; Rudolph Herms, Jr., Thomas W. Gray, Morristown; William G. McCormick, Whippany.

Reel Film Delivery, Newark, $2,000; Morris Lefkowitz, Brooklyn; Samuel Van Poznak, Frank V. Wilkinson, Newark.

Chain Stores Co., deal in building materials, South Orange, $15,000; William E. Byrne, Thomas C. Horton, John S. Turnbull, New York.

Delaufres & Co., sand, Belvidere, $150,000; William V. Burd, Belvidere; Harry K. Mulford, Wayne, Penn.; Kerro Knox, Philadelphia.

City Auto Radiator Co., Newark, $10,000; George P. McDonough, Samuel Zucker, Newark.

Kero Spray Co., insecticides, Jersey City, $100,000; Henry J. Hume, Robert Loudon, New York; Howard R. Bonny, Hoboken.

Miller Tire Co., Newark, $25,000; Charles D. Sanderson, C. D. Sanderson, Sidney G. Bedworth, Newark.

Delaware Charters.

Special to The New York Times.

DOVER, March 13.—Charters filed:

Edible Cocoanut Oil Corp., $10,000,000; C. L. Rimlinger, M. M. Clancy, F. A. Armstrong of Wilmington.

The Alphano Humus Co., fertilizers, $4,000,000; John N. Hoff, Boonton, N. J.; Richard Sellers, Bellevue, Del.; James E. Mantee, Portland, Me.

The Teepee Queen Copper Co., $3,000,000; J. L. Walden, Paoli, Okla.; F. P. Carey, Jett, Okla.; B. G. Neville, Arlington, Texas.

International Eng. and Mfg. Co., $1,000,000; S. B. Howard, George V. Reilly, A. W. Britton, all of New York.

Kentucky Finance Corp., $1,000,000; C. L. Rimlinger, M. M. Clancy, F. A. Armstrong of Wilmington.

Southern Arizona Mining and Smelting Co., $500,000; M. L. Rogers, M. L. Gatchell, L. A. Irwin of Wilmington.

Nindo Oil Co., $500,000; F. D. Buck, M. L. Horty, F. A. Armstrong of Wilmington.

Stockton Commission Co., cotton and woolen goods, $350,000; M. Otis Rockwood, M. L. Young, Poughkeepsie, N. Y.; Harry W. Davis of Wilmington.

SECURITIES AT AUCTION.

The following sale at auction was made by Adrian H. Muller & Son at the Auction Salesroom:

20 shares United Gas and Electric Corporation (Conn.) first preferred, $100 each, 41.

$130,000
5½%
Guaranteed First Mortgage Certificates
Secured by first mortgage on the land and six-story elevator apartment house
GLEN COURT APARTMENTS
666 West 162nd Street, New York City.
Guaranteed as to Principal and Interest by the
New York Title and Mortgage Company
Capital and Surplus over $3,000,000.

Free from personal property taxes in the State of New York; the normal Federal Income Tax of 2% will be repaid by the Guarantor.

THE building is a semi-fireproof, six-story and basement modern apartment building, constructed of brick and stone, with materials and workmanship of the highest grade. It contains 48 apartments and has an electric elevator; just completed and fully rented.

The property covers a plot 125 feet front by 99 feet 11 inches in depth, and is located on one of the highest points and in one of the most attractive residential sections of Manhattan Island, and overlooks the Hudson River and Riverside Drive. It is in the neighborhood of that artistic group of buildings, situated in what was formerly a part of Audubon Park, between 155th and 156th Streets, in which are included the quaint little Spanish Church, the Museum of the American Indian and the buildings of the Hispanic Society of America, American Numismatic Society and American Geographical Society.

The gross rental of the property is over $31,000 per annum, and the net rental is about $20,000 per annum, being over two and a half times the interest charges on the mortgage.

The mortgage represents about 60% of the appraised value of the property.

We offer at par the unsold balance of these 5½ per cent. five year, first mortgage certificates with our guarantee of principal and interest. Amounts $100 and upwards. This will make them available for any amount to be invested. Write for Circular.

New York Title and Mortgage Company
135 Broadway, Manhattan; 203 Montague St., Brooklyn.
Telephone Cortlandt 6880. Telephone Main 7100.

[Charter No. 1231, Reserve District No. 2.]
REPORT OF CONDITION OF

THE IMPORTERS & TRADERS NATIONAL BANK OF NEW YORK,

at New York, in the State of New York, at the close of business on March 4th, 1918:

RESOURCES.

Loans and discounts	$31,352,925.27	
Deduct:		
Bills discounted pledged to secure U. S. deposits	$50,000.00	
1. Notes and bills rediscounted (other than bank acceptances sold) (see Item 57)	700,000.00	
	750,000.00	$30,602,925.27
Customers' liability account of "acceptances" executed by this bank and now outstanding		747,983.95
U. S. bonds (other than Liberty bonds of 1917):		
U. S. bonds deposited to secure circulation (par value)	$51,000.00	
U. S. bonds and certificates of indebtedness pledged to secure U. S. deposits (par value)	2,291,000.00	
U. S. bonds and certificates of indebtedness pledged as collateral for State or other deposits or bills payable	1,550,000.00	
		3,892,000.00
Liberty Loan bonds:		
Liberty Loan bonds, 3½ per cent. and 4 per cent., unpledged	$16,000.00	
Liberty Loan bonds, 3½ per cent. and 4 per cent., pledged to secure U. S. deposits	948,000.00	
Liberty Loan bonds, 3½ per cent. and 4 per cent., pledged to secure State or other deposits or bills payable	1,000,000.00	
		1,964,000.00
Bonds, securities, &c., (other than U. S.):		
Bonds and securities pledged as collateral for State or other deposits (postal excluded) or bills payable	$99,500.00	
Securities other than U. S. bonds (not including stocks) owned unpledged	962,228.99	
Total bonds, securities, &c.		1,061,728.99
Stock of Federal Reserve Bank (50 per cent. of subscription)		225,000.00
Value of banking house		700,000.00
13. Lawful reserve with Federal Reserve Bank		3,850,451.42
14. Items with Federal Reserve Bank in process of collection (not available as reserve)		568,175.87
15. Cash in vault and net amounts due from national banks		1,176,743.43
16. Net amounts due from banks, bankers, and trust companies other than included in Items 13, 14, and 15		453,293.58
17. Exchanges for Clearing House		2,498,309.34
18. Checks on other banks in the same city or town as reporting bank (other than Item 17)		39,158.24
Total of Items 14, 15, 16, 17, and 18, $4,735,680.46.		
Checks on banks located outside of city or town of reporting bank and other cash items		217,934.53
Redemption fund with U. S. Treasurer and due from U. S. Treasurer		63,550.00
Interest earned but not collected (approximate)—on notes and bills receivable not past due		7,409.13
War Savings Certificates and Thrift Stamps actually owned		1,673.43
Other assets, if any, bills discounted pledged to secure U. S. deposit		50,000.00
Total		$48,129,337.18

LIABILITIES.

Capital stock paid in		$1,500,000.00
Surplus fund		6,000,000.00
Undivided profits	$1,766,347.58	
Less current expenses, interest, and taxes paid	106,869.55	
		1,659,478.03
Interest and discount collected or credited, in advance of maturity and not earned (approximate)		240,342.80
Amount reserved for taxes accrued		66,177.33
Amount reserved for all interest accrued		6,417.74
Circulating notes outstanding		51,000.00
32. Net amounts due to national banks		8,271,163.23
33. Net amounts due to banks, bankers, and trust companies (other than included in Item 32)		5,500,493.54
Total of Items 32 and 33, $13,771,656.77.		
Demand deposits (other than bank deposits) subject to reserve (deposits payable within 30 days):		
34. Individual deposits subject to check		16,680,093.25
35. Certificates of deposit due in less than 30 days (other than for money borrowed)		505,750.00
36. Certified checks		528,949.67
37. Cashier's checks outstanding		206,888.40
38. State, county, or other municipal deposits secured by pledge of assets of this bank		37,858.24
40. Dividends unpaid		6,241.00
Total of demand deposits (other than bank deposits) subject to Reserve, Items 34, 35, 36, 37, 38, and 40, $17,965,780.56.		
Time deposits subject to Reserve (payable after 30 days, or subject to 30 days or more notice, and postal savings):		
Certificates of deposit (other than for money borrowed)		301,500.00
United States deposits (other than postal savings):		
War loan deposit account		3,269,000.00
Bills payable, with Federal Reserve Bank		2,550,000.00
Acceptances executed for customers		747,983.95
Total		$48,129,337.18
57. Liabilities for rediscounts, including those with Federal Reserve Bank (see Item 1)		700,000.00

State of New York, County of New York, ss.:

I, H. H. POWELL, President of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

H. H. POWELL, President.

Subscribed and sworn to before me this 13th day of March, 1918.

[Seal.] CHAS. E. McCARTHY, Notary Public 22.

Correct—Attest:
EDWARD TOWNSEND,
EDWARD VAN VOLKENBURGH,
HENRY SPADONE,
Directors.

DIVIDENDS.

AMERICAN GAS AND ELECTRIC CO.

PREFERRED STOCK DIVIDEND NO. 45.

New York, March 13, 1918.

The regular quarterly dividend of one and one-half per cent. (1½%) on the issued and outstanding PREFERRED capital stock of American Gas and Electric Company has been declared for the quarter ending April 30, 1918, payable May 1, 1918, to stockholders of record on the books of the Company at the close of business April 18, 1918.

FRANK B. BALL, Treasurer.

AMERICAN GAS AND ELECTRIC CO.

COMMON STOCK DIVIDEND NO. 32.

New York, March 13, 1918.

A regular quarterly dividend of two and one-half per cent. (2½%) on the issued and outstanding COMMON capital stock of American Gas and Electric Company has been declared for the quarter ending March 31, 1918, payable April 1, 1918, to stockholders of record on the books of the Company at the close of business March 20, 1918.

FRANK B. BALL, Treasurer.

United Dyewood Corporation.

New York, February 28, 1918.

Preferred Capital Stock Dividend No. 6.
Common Capital Stock Dividend No. 6.

The following dividends on the stocks of this Corporation have been declared:

A dividend of $1.75 per share (from a sum set aside for the payment of $7.00 per share for the year 1918) on the Preferred Stock, payable April 1, 1918; a dividend of $1.50 per share on the Common Stock, payable April 1, 1918; payable to stockholders of record of preferred and common stocks at the close of business Thursday, March 14, 1918.

The Transfer books will not be closed.

Checks will be mailed by The New York Trust Company of New York.

DE WITT CLINTON JONES, Treasurer.

THE J. G. WHITE MANAGEMENT CORPORATION,

43 Exchange Place, New York.

MANAGERS

THE MANILA ELECTRIC RAILROAD AND LIGHTING CORPORATION.

The Board of Directors of THE MANILA ELECTRIC RAILROAD AND LIGHTING CORPORATION has declared a quarterly dividend of One Dollar and Fifty Cents ($1.50) per share on the Capital Stock of the Corporation, payable Monday, April 1, 1918, to stockholders of record at the close of business Tuesday, March 19, 1918.

T. W. MOFFAT, Treasurer.

AMERICAN GRAPHOPHONE CO.

PREFERRED DIVIDEND NO. 80.

A dividend (No. 80) at the rate of seven (7%) per cent. per annum for the period from February 16th, 1918, to March 31st, 1918, has been declared upon the Preferred Capital Stock of the American Graphophone Company, payable on April 1st, 1918, to stockholders of record at the close of business March 15th, 1918. Transfer books will not be closed.

G. W. WODDROP, Treasurer.

[Charter No. 9886.]
REPORT OF CONDITION OF THE

Union Exchange National Bank of New York,

at New York, in the State of New York, at the close of business on March 4th, 1918:

RESOURCES.

1. Loans and discounts, (except those shown in c)	$12,972,156.04	
c Customers' liability account of acceptances of this bank purchased or discounted by it	89,000.00	
Total loans	$13,061,156.04	
Deduct:		
d Notes and bills rediscounted, (other than bank acceptances sold.) (See Item 57a)	2,210,424.84	
		$10,850,731.20
Overdrafts, unsecured		1,879.83
Customers' liability account of "acceptances" executed by this bank and now outstanding		14,450.00
U. S. bonds deposited to secure circulation (par value)		400,000.00
Liberty Loan bonds, unpledged, 3½ per cent. and 4 per cent.	$429,793.78	
Liberty Loan bonds, 3½ and 4 per cent., pledged to secure U. S. deposits	100,000.00	
Liberty Loan bonds, 3½ and 4 per cent., pledged to secure postal savings deposits	11,000.00	
		540,793.78
Bonds other than U. S. bonds pledged to secure postal savings deposits	$448,342.89	
Securities other than U. S. bonds (not including stocks) owned unpledged	504,754.43	
Total bonds, securities, &c.		953,097.32
Stocks, other than Federal Reserve Bank stock		500.00
Stock of Federal Reserve Bank (50 per cent. of subscription)		60,000.00
Real estate owned other than banking house		56,654.04
13. Lawful reserve with Federal Reserve Bank		1,865,687.65
14. Items with Federal Reserve Bank in process of collection, (not available as reserve)		239,287.00
15. Cash in vault and net amounts due from national banks		1,781,927.69
16. Net amounts due from banks, bankers, and trust companies other than included in Items 13, 14, and 15		168,520.41
17. Exchanges for clearing house		788,785.34
18. Checks on other banks in the same city or town as reporting bank, (other than Item 17)		112,325.28
Total of Items 14, 15, 16, 17, and 18, $3,090,845.72.		
Checks on banks located outside of city or town of reporting bank and other cash items		103,385.50
Redemption fund with U. S. Treasurer and due from U. S. Treasurer		20,000.00
War Savings Certificates and Thrift Stamps actually owned		1,020.00
Total		$17,959,045.06

LIABILITIES.

Capital stock paid in		$1,000,000.00
Surplus fund		1,000,000.00
Undivided profits	$303,858.45	
Less current expenses, interest, and taxes paid	62,792.35	
		241,066.10
Circulating notes outstanding		398,500.00
32. Net amounts due to national banks		970,409.17
33. Net amounts due to banks, bankers, and trust companies (other than included in Item 32)		461,371.65
Total of Items 32 and 33, $1,431,780.82.		
Demand deposits (other than bank deposits) subject to reserve, (deposits payable within 30 days):		
34. Individual deposits subject to check		11,882,343.61
35. Certificates of deposit due in less than 30 days, (other than for money borrowed)		22,929.14
36. Certified checks		125,268.21
37. Cashier's checks outstanding		317,501.09
41. Other demand deposits		80,046.09
Total of demand deposits (other than bank deposits) subject to reserve, Items 34, 35, 36, 37, and 41, $12,428,088.14.		
Time deposits subject to reserve (payable after 30 days, or subject to 30 days or more notice, and postal savings):		
42. Certificates of deposit (other than for money borrowed)		12,500.00
44. Postal savings deposits		424,660.00
Total of time deposits subject to reserve, Items 42 and 44, $437,160.		
War loan deposit account		658,000.00
Bills payable, with Federal Reserve Bank		350,000.00
Acceptances executed for customers	$103,450.00	
Less acceptances of this bank purchased or discounted. (See Item 1c)	89,000.00	
		14,450.00
Total		$17,959,045.06
57a. Liabilities for rediscounts, including those with Federal Reserve Bank. (See Item 1d)		$2,210,424.84

State of New York, County of New York, ss.:

I, DAVID NEVIUS, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

DAVID NEVIUS, Cashier.

Subscribed and sworn to before me this 13th day of March, 1918.

[Seal.] SAMUEL HEYMAN, Notary Public Bronx County. Certificate filed in New York Co. New York County Clerk's No. 10. New York Register's No. 8088. Term expires March 30, 1918.

Correct—Attest:
ARTHUR D. WOLF,
GEO. A. PLIMPTON,
H. H. VREELAND,
Directors.

REPORT OF THE CONDITION OF

THE HANOVER NATIONAL BANK

OF THE CITY OF NEW YORK

at New York, in the State of New York, at the close of business March 4th, 1918:

RESOURCES.

Loans and discounts		$104,724,129.65
U. S. bonds to secure circulation		305,000.00
U. S. bonds and certificates of indebtedness to secure U. S. deposits		15,062,000.00
U. S. bonds and certificates of indebtedness owned and unpledged		11,527,500.00
Bonds, securities, &c		4,826,776.07
Banking house		5,000,000.00
Overdrafts		573.31
Due from banks and bankers		5,539,853.84
Checks and other cash items		730,149.73
Exchanges for Clearing House		34,654,199.05
Specie, gold		4,242,368.00
Other cash in vault		2,533,283.67
Due from Federal Reserve Bank		14,075,079.93
Redemption fund and due from U. S. Treasurer		262,250.00
Customers' liability under letters of credit		229,140.64
Customers' liability account of "Acceptances"		709,000.02
Interest earned but not collected		300,124.38
		$204,913,328.29

LIABILITIES.

Capital stock paid in		$3,000,000.00
Surplus fund		14,000,000.00
Undivided profits	$2,855,963.96	
Discount received but not earned	595,383.48	
		3,451,347.44
War reserve		200,000.00
Reserved for taxes		370,387.00
National bank notes outstanding		305,000.00
Due to banks and bankers	$97,030,017.95	
Dividends unpaid	1,668.00	
Individual deposits subject to check	48,591,412.16	
Demand certificates of deposit	20,346.50	
Certified checks	18,961,110.42	
Cashier's checks outstanding	2,968,571.77	
U. S. deposits	15,062,000.00	
		182,635,126.80
Letters of credit		251,467.03
"Acceptances" based on imports and exports		709,000.02
		$204,913,328.29

State of New York, County of New York, ss.:

I, WM. E. CABLE, JR., Cashier of The Hanover National Bank of the City of New York, do solemnly swear that the above statement is true, to the best of my knowledge and belief.

WM. E. CABLE, JR., Cashier.

Subscribed and sworn to before me, this 12th day of March, 1918.

W. I. THOMAS, Notary Public, New York County.

Correct—Attest:
WILLIAM WOODWARD,
EDWARD HOLBROOK,
HENRY W. HOWE,
Directors.

DIVIDENDS.

78th CONSECUTIVE DIVIDEND.

LAWYERS TITLE AND TRUST COMPANY,
160 Broadway, New York,
March 13th, 1918.

A dividend of one and one-quarter per cent. (1¼%) on the capital stock of this Company has been declared this day, payable Monday, April 1st, 1918. Transfer books will be closed on Saturday, March 16th, 1918, at twelve o'clock noon, and reopened on Tuesday, April 2nd, 1918, at 10 A. M.

ARCHIBALD FORBES, Treasurer.

THE NATIONAL PARK BANK OF NEW YORK

STATEMENT OF CONDITION

AT CLOSE OF BUSINESS—MARCH 4TH, 1918.

RESOURCES	
Loans and Discounts	$154,327,833.24
U. S. Bonds to secure Circulation	4,129,000.00
U. S. Bonds and Certificates of Indebtedness to secure Deposits	14,000,000.00
U. S. Bonds & Certificates of Indebtedness on hand	14,824,950.00
Other Bonds to secure Postal Savings Deposits	2,148,333.33
Other Bonds and Securities	10,201,973.05
Banking House	2,545,523.79
Due from Federal Reserve Bank	26,061,214.20
Exchanges for Clearing House	16,001,963.44
Cash and due from Banks	3,083,052.63
Due from U. S. Treasurer	311,500.00
Customers' Liability Account of Acceptances and Letters of Credit	7,320,423.49
Interest earned but not collected	215,752.48
	$255,171,519.65

LIABILITIES		
Capital		$5,000,000.00
Surplus and Undivided Profits		17,028,522.66
Discount Collected but not earned		1,079,167.89
Reserved for Taxes and Interest		695,919.54
Circulation		4,030,000.00
Acceptances and Letters of Credit		7,618,415.15
Bills Payable		11,000,000.00
Rediscounts and Acceptances endorsed		11,243,484.86
Bonds Borrowed		3,000,000.00
Deposits:		
Banks	$89,725,773.18	
Individuals	83,799,397.23	
U. S. Gov't	20,950,839.14	194,476,009.55
		$255,171,519.65

PRESIDENT
RICHARD DELAFIELD

VICE-PRESIDENTS
GILBERT G. THORNE
JOHN C. VAN CLEAF
WILLIAM O. JONES
MAURICE H. EWER
GEORGE H. KRETZ
SYLVESTER W. LABROT

CASHIER
ERNEST V. CONNOLLY

ASSISTANT CASHIERS
WILLIAM A. MAIN
FRED'K O. FOXCROFT
J. E. PROVINE
WILLIAM E. DOUGLAS
HENRY L. SPARKS
BYRON P. ROBBINS

DIRECTORS
STUYVESANT FISH
CHARLES SCRIBNER
EDWARD C. HOYT
W. ROCKHILL POTTS
RICHARD DELAFIELD
FRANCIS R. APPLETON
CORNELIUS VANDERBILT
GILBERT G. THORNE
RICHARD H. WILLIAMS
THOMAS F. VIETOR
JOHN G. MILBURN
WILLIAM VINCENT ASTOR
SYLVESTER W. LABROT
JOSEPH D. OLIVER
ROBERT P. PERKINS
JOHN J. PIERREPONT
LEWIS CASS LEDYARD, JR.
HORACE C. STEBBINS
JOHN C. VAN CLEAF

The

American Exchange National Bank

NEW YORK

Statement of Condition
Comptroller's Call, March 4, 1918

Total Resources	$203,002,218.71
Deposits (including U. S. Government)	176,366,080.24
Capital	5,000,000.00
Surplus and Undivided Profits	5,730,758.97

OFFICERS

LEWIS L. CLARKE, President

WALTER H. BENNETT	Vice-Pres.	THEODORE H. BANKS	Vice-Pres.
GEORGE C. HAIGH	Vice-Pres.	LOUIS S. TIEMANN	Vice-Pres.

MERCER P. MOSELEY, Vice-President
ARTHUR P. LEE, Cashier

A. K. de GUISCARD	Asst. Cash.	ELBERT A. BENNETT	Asst. Cash.
HUGH S. McCLURE	Asst. Cash.	WALTER B. TALLMAN	Asst. Cash.
ALEX. G. ARMSTRONG	Asst. Cash.	ROY MURCHIE	Asst. Cash.

DIRECTORS

WILLIAM M. BARRETT, Pres. Adams Express Co.
WALTER H. BENNETT, Vice-President
JOHN S. BROWNING, Browning, King & Co.
LEWIS L. CLARKE, President
R. FULTON CUTTING, New York
WILLIAM P. DIXON, Dixon & Holmes
STEPHEN B. FLEMING, Pres. Internat'l Agrl. Corp.
GEORGE LEGG, George Legg & Sons
EDGAR J. NATHAN, Cardozo & Nathan
EDWARD C. PLATT, Vice-Pres. Mackay Co.'s
JOSEPH A SKINNER, Wm. Skinner & Sons
JAMES A. SMITH, Calhoun, Robbins & Co.
ELBRIDGE GERRY SNOW, Pres. Home Insurance Co.
CLAUS A. SPRECKELS, Pres. Federal Sugar Ref. Co.
JOHN T. TERRY, New York

The Seaboard National Bank

18 Broadway and 5 Beaver Street, New York

Condensed Statement, March 4th, 1918.

Resources	
Loans and Discounts	$40,292,715.97
Overdrafts	830.73
U. S. Bonds	7,958,450.00
Bonds, Securities, etc.	3,378,046.42
Due from Banks (net)	336,284.26
Due from Federal Reserve Bank of New York	8,694,617.20
Cash, Exchanges and Due from U. S. Treas.	7,784,766.46
Customers' Liability Account of Acceptances Executed by this Bank	300,000.00
	$68,745,711.04

Liabilities	
Capital	$1,000,000.00
Surplus and Profits (earned)	3,578,725.95
Circulation	69,997.50
Reserved for Taxes	148,881.69
Acceptances Executed for Customers	300,000.00
U. S. Bonds Borrowed	300,000.00
Rediscounts with Federal Reserve Bank	2,001,212.93
Deposits	61,346,892.97
	$68,745,711.04

OFFICERS

S. G. Bayne, President

C. C. Thompson, Vice-President
B. L. Gill, Vice-President
W. K. Cleverley, Vice-President
L. N. DeVausney, Vice-President
H. W. Donovan, Cashier
O. M. Jefferds, Asst. Cashier
C. C. Fisher, Asst. Cashier
J. D. Smith, Asst. Cashier
B. I. Dadson, Asst. Cashier
J. E. Orr, Asst. Cashier

THE FIRST NATIONAL BANK OF JERSEY CITY.

Jersey City, N. J., Mar. 4, 1918.

RESOURCES.

Loans and discounts	$4,811,045.70
Less acceptances of other banks guaranteed	16,000.00
	$4,795,045.70
Due from banks and bankers	5,210,438.86
Real estate and securities	1,306,017.70
U. S. bonds and certificates	1,645,600.00
Cash on hand and in Federal Reserve Bank	2,101,421.41
Customers' liability account acceptances	105,292.48
	$15,163,816.15

LIABILITIES.

Capital	$400,000.00
Surplus and undivided profits	1,319,025.81
Circulation	400,000.00
Time acceptances	105,292.48
Deposits	12,939,497.86
	$15,163,816.15

EDWARD I. EDWARDS, President.
ROBERT E. JENNINGS, Vice President.
HENRY BROWN, JR., Cashier.
JACOB R. WORTENDYKE, Asst. Cashier.

DIVIDENDS.

THE ELECTRIC STORAGE BATTERY COMPANY,

Allegheny Avenue and 19th Street,
Philadelphia, March 6th, 1918.

The Directors have declared a dividend of One Dollar ($1.00) per share from the net earnings of the Company on both Common and Preferred Stocks, payable April 1st, 1918, to stockholders of record at the close of business on March 18th, 1918. Checks will be mailed.

WALTER G. HENDERSON, Treasurer.

SOUTH PORTO RICO SUGAR CO.

February 13, 1918.

The Board of Directors have this day declared quarterly dividends of 2 per cent. on the Preferred Stock and 5 per cent. on the Common Stock, payable on April 1, 1918, to stockholders of record March 15, 1918.

F. A. DILLINGHAM, Secretary.

DIVIDENDS.

THE CHASE NATIONAL BANK OF THE CITY OF NEW YORK

The Board of Directors has declared a quarterly dividend of 4% on the capital stock of this bank, payable April 1st 1918, to stockholders of record at the close of business March 25th 1918. The transfer books will not close.

A. C. ANDREWS, Cashier.

March 13, 1918.

D. C. HEATH & CO., BOSTON

Preferred Stock

The regular quarterly dividend of one and three-quarters per cent. has been declared by the Directors of this Corporation, payable April 1, 1918, to preferred stockholders of record March 26. Checks will be mailed.

WINFIELD S. SMYTH, Treasurer.

THE STANDARD OIL CLOTH CO., Inc.

320 Broadway, New York, March 4, 1918.

The Board of Directors has declared the following dividends payable April 1st, 1918, to stockholders of record at the close of business March 15th, 1918:

Preferred Stock, Class "A," quarterly dividend 1¾%.
Preferred Stock, Class "B," quarterly dividend 1¾%.
Common Stock, dividend of 1%.

W. E. THATCHER, Asst. Treasurer.

F. BLUMENTHAL COMPANY.

Common Stock Dividend No. 26.

A dividend of $1.50 per share will be paid on March 31st, 1918, to stockholders of record at the close of business on March 30th, 1918. Transfer books will remain open. Checks will be mailed.

Dated March 13, 1918.

LOUIS HALLE, Secretary.

[Charter No. 8922, Reserve District No. 2.]
REPORT OF CONDITION OF THE

SHERMAN NATIONAL BANK

at New York City, in the State of New York, at the close of business on March 4, 1918:

RESOURCES.

Loans and discounts	$5,196,179.34	
Deduct:		
1d. Notes and bills rediscounted (other than bank acceptances sold) (see Item 57a)	900,309.18	
		$4,295,870.16
Overdrafts		821.66
Customers' liability under Letters of Credit actually used and for which this bank has not been reimbursed		7,250.00
U. S. bonds (other than Liberty Bonds of 1917):		
U. S. bonds and certificates of indebtedness pledged to secure U. S. deposits (par value)	$176,000.00	
U. S. bonds and certificates of indebtedness pledged to secure postal savings deposits (par value)	50,000.00	
		226,000.00
Liberty Loan bonds, 3½ and 4 per cent., unpledged		292,095.10
Bonds, securities, etc. (other than U. S.):		
Bonds other than U. S. bonds pledged to secure postal savings deposits	$25,000.00	
Bonds and securities pledged as collateral for State or other deposits (postal excluded) or bills payable	20,000.00	
Securities other than U. S. bonds (not including stocks) owned unpledged	92,368.75	
Total bonds, securities, etc.		137,368.75
Stocks, other than Federal Reserve Bank stock		825.00
Stock of Federal Reserve Bank (50 per cent. of subscription)		19,500.00
Furniture and fixtures		32,582.56
Real estate owned other than banking house		5,000.00
13. Lawful reserve with Federal Reserve Bank		628,796.68
14. Items with Federal Reserve Bank in process of collection (not available as reserve)		337,637.83
15. Cash in vault and net amounts due from national banks		456,260.49
16. Net amounts due from banks, bankers, and trust companies other than included in Items 13, 14, and 15		4,400.66
18. Checks on other banks in the same city or town as reporting bank		6,014.89
Total of Items 14, 15, 16, and 18, $804,322.87.		
Checks on banks located outside of city or town of reporting bank and other cash items		400.00
Redemption fund with U. S. Treasurer and due from U. S. Treasurer		8,800.00
Interest earned but not collected—approximate—on notes and bills receivable not past due		123.14
War Savings Certificates and Thrift Stamps actually owned		899.00
Total		$6,460,604.92

LIABILITIES.

Capital stock paid in		$500,000.00
Surplus fund		150,000.00
Undivided profits	$43,233.21	
Less current expenses, interest, and taxes paid	35,789.01	
		7,449.20
Interest and discount collected or credited in advance of maturity and not earned (approximate)		20,538.10
Amount reserved for taxes accrued		1,100.00
Circulating notes outstanding		174,800.00
32. Net amounts due to national banks		22,234.05
33. Net amounts due to banks, bankers, and trust companies (other than included in Item 32)		72,692.55
Total of Items 32 and 33, $94,926.60.		
Demand deposits (other than bank deposits) subject to reserve (deposits payable within 30 days):		
34. Individual deposits subject to check		5,192,018.42
35. Certificates of deposit due in less than 30 days (other than for money borrowed)		15,625.00
37. Cashier's checks outstanding		1,902.52
38. State, county, or other municipal deposits secured by pledge of assets of this bank		20,000.00
40. Dividends unpaid		105.00
Total of demand deposits (other than bank deposits) subject to reserve, Items 34, 35, 37, 38, and 40, $5,229,650.94.		
Time deposits subject to reserve (payable after 30 days, or subject to 30 days' or more notice, and postal savings):		
44. Postal savings deposits		24,860.08
Total of time deposits subject to reserve, Item 44, $24,860.08.		
United States deposits (other than postal savings):		
Other United States deposits, including deposits of U. S. disbursing officers		50,000.00
Bills payable with Federal Reserve Bank		200,000.00
Customers' letters of credit drawn against		7,250.00
Total		$6,460,604.92
57a. Liabilities for rediscounts, including those with Federal Reserve Bank (see Item 1d)		900,309.18
Total contingent liabilities (57a)		$900,309.18

State of New York, County of New York, ss.:

I, CHAS. W. HODSON, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

CHAS. W. HODSON, Cashier.

Subscribed and sworn to before me this 13th day of March, 1918.

[Seal] MARTIN A. NEGGESMITH, Notary Public, Bronx County. County Clerk's No. 2. Bronx Register's No. 902.

Correct—Attest:
WILLIAM J. TAYLOR,
JAS. M. DIXON,
MAX RADT,
Directors.

DIVIDENDS.

THE COAL & IRON NATIONAL BANK.

The usual quarterly dividend of 2% on the capital stock of the bank was declared today, payable on April 1 to stockholders of record at the close of business March 13th.

ADDISON H. DAY, Cashier.

March 13, 1918.

National Bank of Commerce in New York

Organized 1839

STATEMENT OF CONDITION

MARCH 4, 1918

Resources	
Loans and Discounts	$228,282,154.19
U. S. Certificates of Indebtedness	75,322,500.00
U. S. Liberty Bonds	12,589,957.51
Other Bonds, Securities, etc.	22,000,931.50
U. S. and other Bonds Borrowed	21,100,000.00
Banking House	2,000,000.00
Due from Banks and Bankers	8,448,141.53
Cash, Exchanges and due from Federal Reserve Bank	72,372,167.55
Customers' Liability under Letters of Credit and Acceptances	41,312,346.46
Interest Accrued	1,240,456.35
	$484,668,655.09

Liabilities	
Capital, Surplus and Undivided Profits	$46,269,348.78
Deposits	353,139,531.72
U. S. and Other Bonds Borrowed	21,100,000.00
Letters of Credit and Acceptances	41,495,783.89
Rediscounts with Federal Reserve Bank	14,704,597.19
Unearned Discount	1,336,092.11
Other Liabilities	1,623,301.40
	$484,668,655.09

PRESIDENT
JAMES S. ALEXANDER

VICE-PRESIDENTS
R. G. HUTCHINS, Jr.
HERBERT P. HOWELL
J. HOWARD ARDREY
STEVENSON E. WARD
JOHN E. ROVENSKY
FARIS R. RUSSELL
GUY EMERSON
LOUIS A. KEIDEL

CASHIER
RICHARD W. SAUNDERS

DIRECTORS
JAMES S. ALEXANDER
WILLIAM A. DAY
HENRY W. de FOREST
FORREST F. DRYDEN
CHARLES E. DUNLAP
HERBERT P. HOWELL
R. G. HUTCHINS, Jr.
A. W. MELLON
CHARLES H. RUSSELL
VALENTINE P. SNYDER
H. B. THAYER
THOS. WILLIAMS

[Charter No. 7447.]
Reserve District No. 2.
REPORT OF CONDITION OF THE

Battery Park National Bank of New York,

at New York City, in the State of New York, at the close of business on March 4th, 1918:

RESOURCES.

a Loans and discounts (except those shown in b and c)	$6,646,343.39	
b Acceptances of other banks discounted	151,426.10	
c Customers' liability account of acceptances of this bank purchased or discounted by it	116,989.09	
Total loans	$6,914,758.58	
Deduct:		
d Notes and bills rediscounted, (other than bank acceptances sold,) $644,254.07.		
e Acceptances of other banks payable at future date guaranteed by this bank, by indorsement or otherwise, $41,500.00.		
f Foreign bills of exchange or drafts sold with indorsement of this bank not shown under Item d above, $654,749.24.		
	$1,340,503.31	$5,574,255.27
Overdrafts, secured		8,530.00
Customers' liability account of "Acceptances" executed by this bank and now outstanding		109,688.90
U. S. bonds deposited to secure circulation (par value)		200,000.00
U. S. bonds and certificates of indebtedness pledged to secure U. S. deposits (par value)		170,000.00
Liberty Loan bonds, 3½ per cent. and 4 per cent., unpledged		217,312.14
Bonds other than U. S. bonds pledged to secure postal savings deposits	$25,000.00	
Securities other than U. S. bonds (not including stocks) owned unpledged	122,881.53	
Stocks, other than Federal Reserve Bank stock	42,302.00	
Stock of Federal Reserve Bank (50 per cent. of subscription)	24,000.00	
Lawful reserve with Federal Reserve Bank	973,316.43	
Items with Federal Reserve Bank in process of collection (not available as reserve)	201,004.17	
Cash in vault and net amounts due from national banks	685,310.76	
Net amounts due from banks, bankers, and trust companies	233,754.00	
Exchanges for Clearing House	1,004,486.32	
Checks on banks located outside of city or town of reporting bank and other cash items	6,844.53	
Redemption fund with U. S. Treasurer and due from U. S. Treasurer	10,000.00	
War Savings Certificates and Thrift Stamps actually owned	1,841.33	
		3,330,741.07
Total		$9,610,527.38

LIABILITIES.

Capital stock paid in		$400,000.00
Surplus fund		400,000.00
Undivided profits	$92,797.18	
Less current expenses, interest & taxes paid	29,919.05	
	$62,878.13	
Amount reserved for taxes accrued	63,636.66	
Amount reserved for all interest accrued	7,575.50	
		134,120.29
Circulating notes outstanding		189,000.00
Net amounts due to national banks	$25,702.39	
Net amounts due to banks, bankers, and trust companies	10,395.98	
Individual deposits subject to check	6,901,942.47	
Certificates of deposit due in less than 30 days (other than for money borrowed)	84,771.52	
Certified checks	687,270.71	
Cashier's checks outstanding	399,111.64	
Dividends unpaid	582.00	
Other demand deposits	7,450.22	
Time certificates of deposit subject to reserve (payable after 30 days, or subject to 30 days or more notice)	13,179.91	
Postal savings deposits	25,000.00	
Other time deposits	46,622.35	
War loan deposit account	170,000.00	
		8,371,068.19
Acceptances executed for customers	$233,327.09	
Less acceptances of this bank purchased or discounted (see Item c)	116,989.09	
		116,338.00
Total		$9,610,527.38
Liabilities for rediscounts, including those with Federal Reserve Bank (see Item d)		$644,254.07
Acceptances of other banks payable at future date guaranteed by this bank, by indorsement or otherwise (see Item e)		41,500.00
Foreign bills of exchange or drafts sold with indorsement of this bank not shown under Item a above (see Item f)		654,749.24
Total contingent liabilities		$1,340,503.31

State of New York, County of New York, ss.:

I, A. H. MERRY, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

A. H. MERRY, Cashier.

Subscribed and sworn to before me this 12th day of March, 1918.

[Seal.] EDMUND J. LIEPMANN, Notary Public New York County, No. 149.

Correct—Attest:
R. C. CORNER,
ALFRED ROMER,
GEORGE T. HAY,
Directors.

MEETINGS AND ELECTIONS.

A MEETING OF THE LOT OWNERS OF The Green-Wood Cemetery will be held at its office, No. 170 Broadway, New York, on Wednesday, March 20th, at 12 o'clock noon, to receive the annual report of the Trustees.

ALFERT L. SEAVER, Secretary.

[Charter No. 1370.]
REPORT OF THE CONDITION OF

The Merchants National Bank of the City of New York

FOUNDED 1803

at New York, in the State of New York, at the close of business on March 4, 1918:

RESOURCES.

Loans and discounts		$21,664,561.60	
Acceptances of other banks discounted		1,248,932.93	
Customers' liability account of acceptances of this bank purchased or discounted by it		50,000.00	
Total loans		$22,963,494.53	
Deduct:			
Notes and bills rediscounted (other than bank acceptances sold)	$3,355,370.20		
Acceptances of other banks payable at future date guaranteed by this bank, by indorsement or otherwise	1,248,932.93		
		4,604,303.13	
			$18,359,191.40
Overdrafts, unsecured			29.38
Customers' liability under Letters of Credit actually used and for which this bank has not been reimbursed			2,576.63
Customers' liability account of "Acceptances" executed by this bank and now outstanding			1,049,223.22
U. S. bonds (other than Liberty Bonds of 1917):			
U. S. bonds deposited to secure circulation (par value)		$1,900,000.00	
U. S. bonds and certificates of indebtedness pledged to secure U. S. deposits (par value)		1,998,000.00	
			3,898,000.00
Liberty Loan bonds:			
Liberty Loan bonds, 3½ per cent. and 4 per cent., unpledged		$236,750.00	
Liberty Loan bonds, 3½ per cent. and 4 per cent., pledged to secure U. S. deposits		75,000.00	
Liberty Loan bonds, 3½ per cent. and 4 per cent., pledged to secure postal savings deposits		300,000.00	
			611,750.00
Bonds, securities, etc., (other than U. S.):			
Bonds other than U. S. bonds pledged to secure U. S. deposits		$149,832.50	
Securities other than U. S. bonds (not including stocks) owned unpledged		270,313.84	
Total bonds, securities, etc.			420,146.34
Stocks, other than Federal Reserve Bank stock			7,841.00
Stock of Federal Reserve Bank (50 per cent. of subscription)			120,000.00
Value of banking house			995,257.84
Lawful reserve with Federal Reserve Bank			3,456,879.00
Items with Federal Reserve Bank in process of collection (not available as reserve)			165,425.00
Cash in vault and net amounts due from national banks			1,172,040.08
Net amount due from banks, bankers, and trust companies			389,008.78
Exchanges for Clearing House			2,112,836.86
Checks on other banks in the same city or town as reporting bank			50,828.40
Checks on banks located outside of city or town of reporting bank and other cash items			548.15
Redemption fund with U. S. Treasurer and due from U. S. Treasurer			120,000.00
Interest earned but not collected—approximate—on notes and bills receivable not past due			43,553.40
Balance due on Liberty bonds sold on instalments			5,983.66
Total			$32,981,118.14

LIABILITIES.

Capital stock paid in		$2,000,000.00
Surplus fund		2,000,000.00
Undivided profits	$613,315.10	
Less current expenses, interest, and taxes paid	132,844.03	
		480,971.07
Interest and discount collected or credited, in advance of maturity and not earned (approximate)		108,871.72
Amount reserved for taxes accrued		46,263.81
Amount reserved for all interest accrued		9,104.48
Circulating notes outstanding		1,857,400.00
Net amounts due to national banks		4,915,267.43
Net amounts due to banks, bankers, and trust companies		4,083,765.63
Demand deposits (other than bank deposits) subject to Reserve (deposits payable within 30 days):		
Individual deposits subject to check		12,157,755.82
Certificates of deposit due in less than 30 days (other than for money borrowed)		230,587.00
Certified checks		789,548.84
Cashier's checks outstanding		957,588.12
Dividends unpaid		54.00
Time deposits subject to Reserve (payable after 30 days, or subject to 30 days or more notice, and postal savings):		
Certificates of deposit (other than for money borrowed)		237,060.00
Postal savings deposits		211,273.79
United States deposits (other than postal savings):		
War loan deposit account	$1,916,000.00	
War savings certificate and thrift stamp deposit account	3,310.59	
		1,919,310.59
Customers' letters of credit drawn against		2,576.63
Acceptances executed for customers	$1,124,223.22	
Less acceptances of this bank purchased or discounted	50,000.00	
		1,074,223.22
Total		$32,981,118.14
Liabilities for rediscounts, including those with Federal Reserve Bank		3,355,370.20
Acceptances of other banks payable at future date guaranteed by this bank, by indorsement or otherwise		1,248,932.93
Total contingent liabilities		$4,604,303.13

State of New York, County of New York, ss.:

I, HARRY T. HALL, Vice President of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

HARRY T. HALL, Vice President.

Subscribed and sworn to before me this [illegible] day of March, 1918.

[Seal] HENRY D. HOLLOWAY, Notary Public.

Correct—Attest:
CHAS. E. POTTS,
ARTHUR G. MEYER,
GEORGE ZABRISKIE,
Directors.

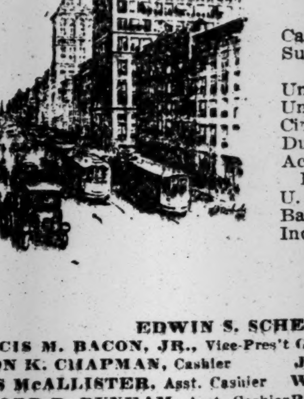
THE

CITIZENS NATIONAL BANK

OF NEW YORK 320 BROADWAY

Established 1851

Condensed Statement March 4, 1918



ASSETS.

Loans and Discounts	$30,807,584.69
U. S. Bonds & Investments	3,917,035.50
Due from Banks	2,357,834.64
Due from Federal Reserve Bank, Cash & Exchanges	8,585,414.96
Customers' Guarantees	1,489,584.60
Total	$47,157,454.39

LIABILITIES.

Capital	$2,550,000	
Surplus Fund	2,450,000	
		$5,000,000.00
Undivided Profits		375,601.61
Unearned Discount		287,835.59
Circulation		1,021,900.00
Due Fed. Res. Bank		1,600,000.00
Acceptances		1,550,469.55
Deposits:		
U. S. Gov't	$2,708,000.00	
Banks (net)	3,697,766.79	
Individuals	30,915,880.85	
		37,321,647.64
Total		$47,157,454.39

EDWIN S. SCHENCK, President
FRANCIS M. BACON, JR., Vice-Pres't
GARRARD COMLY, Vice-President
ALBION K. CHAPMAN, Cashier
JESSE M. SMITH, Asst. Cashier
JAMES McALLISTER, Asst. Cashier
WILLIAM M. HAINES, Asst. Cashier
CLIFFORD R. DUNHAM, Asst. Cashier
ROBERT B. RAYMOND, Mgr. For. Dept

THE UNION NATIONAL BANK, LOCATED at Cleveland, in the State of Ohio, is closing its affairs. All note holders and other creditors of the Association are therefore hereby notified to present the notes and other claims for payment.

W. C. SAUNDERS, Cashier.

THE BANK OF COMMERCE, NATIONAL Association, located at Cleveland, in the State of Ohio, is closing its affairs. All note holders and other creditors of the Association are therefore hereby notified to present the notes and other claims for payment.

W. C. CAINE, Cashier.

COURT CALENDARS

CASES WILL BE CALLED IN THE ORDER GIVEN BELOW.
(<) This character means *versus* or *against*.

FEDERAL.

Supreme Court.

Special to The New York Times.

WASHINGTON, March 13.—204—U. S., plain., v. Whited & Wheless, Ltd., et al. Leave to file brief for Exploration Co., Ltd., as amicus curiae granted.

193—Pittsburgh Melting Co., aplt., v. G. E. Totten, Inspector of Bureau of Animal Industry, &c. Passed, to be restored to call pursuant to Sec. 9, Rule 26, on motion of counsel for appellee.

186—United Drug Co., pet. and aplt., v. Theodore Rectanus Co. Argument continued.

187—John Gund Brewing Co., aplt., v. the Great Northern Ry. Co. et al. Argued.

188—O. H. Smith, Jr., plain., v. Washington Southern Ry. Co. Argued for plain. The Court declined to hear counsel for def.

189—The Philippine Sugar Estates Development Co., Ltd., plain. and aplt., v. the Government of the Philippine Islands. Argued.

Adjourned until tomorrow. Call for March 14—189, 70, 190, 191, 196, 198, 200, 203, 204, 205 (and 206) and 208.

Southern District.

CIRCUIT COURT OF APPEALS—Second Circuit—Ward, Rogers, and Hough, JJ.—At 10:30 A. M., in Room 433, P. O. Bldg.

Bates<Cornell Co.
N Y C RR<Ferryboat Lakewood.
Bouchard<Elzey.
Malvin<US.
Harms<Cornell.
Landes<Klopstock.
Liebman<same.
Gulden<Hijos.
Healey<Moran.
US<Oregon, &c, Ry.
Moran<Morgan.

DISTRICT COURT—Manton, J.—Room 337, P. O. Bldg., at 10:30 A. M.—Jury calendar. Case on—Emerson<Hubbard.
No day calendar.

Eastern District.

DISTRICT COURT—Chatfield, J.—In Room 323, P. O. Bldg., Brooklyn.—Naturalizations at 9 A. M.
Common law at 10:30 A. M.

Munson<Brown, (on trial.)
Belauckas<Central RR of N J.

STATE.

Court of Appeals.

Born et al<Perlains, as President.
Dehrmann<Seybel et al.
Lowenfeld et al<US Fid & Guar Co.
Bennett<Chayes.
Wenzel<Patrick Ryan Const Corp.
Hopkins<State of NY.
Overton et al<CNY.
Murphy et al<Mackey et al.

NEW YORK COUNTY.

Supreme Court.

APPELLATE DIVISION—Clarke, P. J.; Laughlin, Dowling, Page, and Davis, JJ.—At 2 P. M. Enumerated motions.

Re Lent.
Eggleston<Haskell.
Painter<Fletcher.
McLintock<McLintock.
Hamilton<Rouse.
Mortimer<Bristol.
Campbell<Rodgers.
Brunk<Bklyn H RR.
Union Estates<Loretta Corp.
Hoffman<Fleischman Bros.
Igl<Phillips.
Kingsbury<Jolkers.
Harriman Nat Bank<Underwood.
Leahy<Epoch Produc.
Sendy<Kluge.

APPELLATE TERM—Recess.

SPECIAL TERM—Part I.—Delehanty, J.—Litigated motions at 10 A. M.

Re Richards.
Re Simmert.
Molina<Comsion Reg.
Hoboken Ribbon Co<A C L RR.
Bailey<Montgomery.
Loeb<US San Effluents Sep Appar, Inc.
Lentchner<Lentchner.
Spiritusfabriek Astra<Sugar Prod Co.
Blow<Giera.
Brown<Brown.
Wakefield Mills Co<White Mills.
Breng<Breng.
Knopf<Sherry.
Pollak<Pollak.
Amer Snap Fast Co<Nygren.
Blackburn, Ltd<Wells & Co.
Niagara Silk Mills<Krohnberg.
Miller<Miller.
Sarasohn<People Theatre, (Stimpson.)
Mereminsky<Clover Farms Co.
Finkelstein<Holober.
Morgan<Inner Circle Realty Co.
Belzer<Diamond.
Hyde<Frohlich.
Gerstner<Gerstner.
Bracciano<McCarren.
Byrne<Disinfecting & Exterminating Co.
Bigham<Bigham.
Morgan<Schmidt.
Lenz<Lenz.
Re CNY, (Bronx Blvd)
Petze<Waters Co.
Marcus<Dryfoos.
CNY<Steffany.
Choroshin<Choroshin.
Re Butensky, (O'Malley.)
Sherman<Pasinsky.
Crook<Lipton.
Gulick<Can Car & F.
Zurich Gen Acc & L Ins Co<Un Ferry Co.
CNY<Campbell.
Nemolovsky<Rykhloff.
Hunter<Hutchinson.
Re Ullman & Co, (Morck.)
McCarthy<Baldt.
Shea<Shea.
Smith Co<Grace Bros & Co.
Re Delaney.
Cahen<Hopaltrun Rty.
Eck<3d Av RR
Berg<Elsen Rty Co.
Purity Wet Wash Ldry<Machover.
Same<Eisenhandler.
Chatham & Phenix Nat Bk<Lesselbaum.
Friedman<Friedman.
Reilly<McGovern.
Re Dorey.
Union Square Sav Bk<Pier.
Sheehan<Sheehan.
Farm Ln & Tr<Lyon.
Re A H Andrews Co<Adler.
Jaffe<Ridley.
Etchingham<Rooney.
Rogers<Payne Dental, &c, Co.
Hastorf<Stoloff.
Ingraham Co<Glanz.
Brown<Cleveland Tr.
Berris<Friedman.
Weissberg<Miller.
O'Brien<Cosgrove.

PART II.—Erlanger, J.—At 10:30 A. M.—Ex parte business.

PART III.—Weeks, J.—At 10:15 A. M.

Motions:
Rogers<Rogers.
Pfeffer<Hartford L L
Smith<Smith.
Rosenthal<Light.
Von Claussen<Cohen.
Battery Park Nat Bk<Alpha SS Corp.
Anderson<Anderson.
Andradez<Andradez.
Chase<Chase.
Root<Root.
Beckerman<Beckerman.
Preferred causes:
Bohart<Bohart.
Malex Rty Corp<Kenilworth H Co.
General calendar:
Erikson<Erikson.
Jamieson<Jamieson.
Wilkinson Bros & Co<Ebbets.
Schwartz<Aldebaran.
Hardy<Seamen's Bank for Savings.
Same<Excelsior Savings Bank.
Same<Emig Ind Sav Bank.
Waters<Smith.
Munn<Stiegerwald.
Earlyngton Co, Inc<Early.
Un-X-Ld Paper Box Co<Levy.
Gordon<N Y Mineral Flooring Co., Inc.
John Opitz, Inc<Henry Opitz Co, Inc.
Grosert<Grosert.
Stillman<Stillman.
Boy Scouts of Am<U S Boy Scouts.
Coleman<Bldg & Engineering Co.
Bamberger<Beal.
L. A. Storch & Co<Marginal Rty Corp.
Roeger<Roeger.
Dreyfus<Dreyfus.
Parshelsky Bros<Gold Theatre Corp.
Pen Specialty Co<Saks
Montgomery<Montgomery.
Garfein<Garfein.
Zerman<Edmund Francis Rty Co.
Burgin<Marshall.
Wilbur & Sons<Liggett Co.
Rapp<Mt Sinai Hosp.
Case on.

PART IV.—Newburger, J.—At 10:30 A. M. Case on.

PART V.—Platzek, J.—At 10:30 A. M. Clear.

PARTS VI., VII., and VIII.—Not in session.

TRIAL TERMS—Part II.—Cohalan, J.—At 10 A. M. No day calendar.

PART III.—Whitaker, J.—At 10 A. M.

Inquest—Helmowitz<Norton Const Co.
Katz<Union Ry.
Rutter<N Y Rys.
Malamud<Greenberg.
Wirth<Burns Bros.
Switzky<Union Ry.
Hartneck<42d St, &c, Ry.
Smith<Mid-Crosstown Ry.
Vance<N Y Rys.
Rosenberg<same.
Bernstein<Klingenstein.
Jacobs<3d Av RR.
Pulley<Int R T Co.
Bradesch<Pantaky.
Kornbluth<Int R T Co (2.)
Slattery<Ruppert.
Oehlbaum<Glickman.
Link<Hickey.
Berkowsky<Fuchs.
Canfield<C N Y.
Atkinson<N Y Rys.
Murphy<Bklyn H RR.
Teddei<Taylor.
Walsh<Frankenthaler.
Meuser<Maxwell Mot Sales Corp.
Lane<Slack.
Hubbard<Scranton & Wyoming Coal Co.
Wiener<Hudson Inv.
Oberleder<Town Taxi.
Weiner<Hudson Inv.
Silver<N Y Rys.
Gyomber<Rhebar.
Hawkins<Abendschein
Hyam<Greenbaum.
Ullman< L I RR.
Chaplin<CNY.
Reimer<Grocers Milk Co.
Shapiro<Kalbach.
Brock<I R T Co.
Barbita<Reynolds.
L Feller<Elias Brew.
S Feller<same.
Fitzgerald<I R T.
Scanlon<B H RR.
Verlin<N Y Rys.
Tuohy<Dunn.
Durenheimer<NYC Interborough Ry.
Cardone<42d St, &c, Ry.
Schwartz<Liberal Trading.
Aurigemma<CNY.
Hirsch<Hudson Mtg.
Schmitt<N Y Rys.
Breitschneider<Marshall.
Kramer<Cons Tel & Elec Sub.
Junken<NY Rys.
Groth<Brown.
Nimerovsky<US Rlty.
Schwartz<Burns Bros (2.)
French<Std Gas Light
Tricomi<Int R T.
Norwood<Bradley Con. Co.
Bavusi<Burns Bros.
Sheridan<King.
M. Berg<Epstein.
S. Berg<Epstein.
Pollack<N Y Rys.
Kurantam<Lorillard Refrigerator Co.
Pinto<H C F Koch & Co.
Badesch<Elias.
Gorman<Press.
McGuire<Schermerhorn.
Chapman<Union Ry.
Kroslak<Belt L Ry,(3)
Fishbach<Frank.
Cartereau<Haaren-Darrt Coal Co, Inc.
Koblitz<Orenstein.
Friedman<W. H. Hilts Co.
F D Werner<N Y Rys
B F Werner<N Y Rys.
H Travers<Shannon.
B Travers<Shannon.
Collins<N Y Rys.
Meyer<Holstein.
Kiernan<Beaver.
Darvell<Nicholas.
Doherty<Bromberger.
S Hatfield<G A Fuller Co.
M Hatfield<same.
Nicolls<Kelly.
Klausner<Brookside Amuse Co. (2.)
Turner<Inter R T Co.
Long<Bunke.
Jacobs<Chase.
Iannone<A Bloomberg.
Iannone<N. Bloomberg
Dunleavy<Am Pas & Mfg Co.
Packales<Barrett.
Keogh<Tayor.
Walter<Kohler.
Johannes<Shanley Bros.
McMahon<Flynn.
Fox<Liesman.
Sullivan<L & F Alton.
Shiupert<Int R T Co.
Wilson<Overseas Ship.
Cist<Stancourt Laundry Co.
Burger<Milligan Co.
Guenther<Ridgway Co
Meade<Bendien.
Cicaccio<Weil.
Goldberg<Burrowes.
Hillbert<Ludwig.
Higgins<Scheurer.
Goode<Jones.
Hermans<Erdman.
York<Scranton Coal.

PART XIV.—Greenbaum, J.—At 10 A. M.

Goodwin<Mirrors Film Co, Inc.
Gressing<Musical Inst Sales Co.
Du Pont de Nemours Powder Co<Wilcox.
Egger<Troudel.
Economu Ritsos Co<Texas Rice Prod.
Bauchle<Bauchle.
Brown<Actors' Fund of America.
York Bldg Co, Inc<Astoria Veneer M & D.
Branower & Son<Waldes.
Atlas Assur Co, Ltd<J. L. Dudley, Jr.
Petty<King.
Sisson<Pape & Schaar Corp.

TRIAL TERM—Causes assigned from the day calendar to the various parts for trial. See Rule VII., amended Trial Term rules.

PART III.—Whitaker, J.—At 10 A. M. Clear.
PART IV.—Goff, J.—At 10 A. M.—Case on
PART V.—Hendrick, J.—At 10 A. M. Case on.
PART VI.—Donnelly, J.—At 10 A. M. Case on.
PART VII.—Valente, J.—At 10 A. M. Clear.
PART VIII.—Dugro, J.—At 10 A. M. Case on.
PART IX.—Mitchell, J.—At 10 A. M.
Hanratty<Gimbel Bros.
PART X.—Philbin, J.—At 10 A. M. Clear.
PART XI.—McAvoy, J.—At 10 A. M. Case on.
PART XII.—Hotchkiss, J.—At 10 A. M. Clear.
PART XIII.—Emerson, J.—At 10 A. M. Case on.
PART XIV.—Greenbaum, J.—At 10 A. M. Case on.
PART XV.—Lehman, J.—At 10 A. M.
PART XVI.—Pendleton, J.—At 10 A. M. Case on.
PART XVII.—Gavegan, J.—At 10 A. M. Case on.
PART XVIII.—Not in session.

Surrogates' Court.

CHAMBERS—Fowler, S.—At 10:30 A. M.

Estate of:
Albert Wrede.
Wills for probate:
Frank Grasjean,
Sadie Wright,
Max Baum,
Jacob Coleman,
Carl Bergmann,
Abraham Winter,
Elliott L Spencer,
Frances M Currie.

Cohalan, S.—At 10 A. M.—Estates of:
Henry Martin,
Thomas Rawlinson.

TRIAL TERM—Cohalan, S.—At 10:30 A. M. Contested will of Edwin H Graham. Estate of Jeane Eugene Marie De Ridder, also known as Eugene De Ridder.

City Court.

SPECIAL TERM—Part I.—Finelite, J.—At 10 A. M.—Litigated motions.

Kirkendall<Kirkendall
Whitcup Clothing Co<Talcott.
Aron<Premier Snap Fastener Co.
Rogers<Payne Dental, &c, Co.
Mollison<Knauth, Nachod & Kuhne.
Hoffler<Reich.
Ettlinger<Brownstone.
Ledere<Reich.
Dorfman<Rosen.
Grossman<Westin.
Chirevas<Burns Bros Ice Corp.
Falvey<Neugass.
Brownstone<Maclay.
Prago<Rice.
Fusito<Pollak.
Campbell<Levering & Garrigues.
Thierfeldt<Saulpaugh (2.)
Davidman<Wanamaker.
Liber<Melnick.
Gordon<Old Colony Const Co (2.)
Rubin<Melltzer.
Durkin<Holton.
Geisel<Gerstendorner Bros.
Barina<Fitzhenry.
Harris<Weller.
Filene's Sons Co<Bleakie.
Zimmerman<Harris.
Debrowski<Calhoun & Co.
Leiser & Co<Roehr.
Brooks Bros<Sefton.
Sherman Bldg Corp<Berghoffen.
Crane & Mahoney<Litchfield.
Paole<Kalbach.
Gagliardo<same.
Lang<Barrett.
Gewitz<Kalbach (2.)
Cohen<same.
Vaccaro<same.
Laber<same (2.)
Rowe<Paris Hencken Co.
Colon Hat Corp<W J Dixon & Co.
Cohen<Alien.
Schneider<Levenstein.
Nisky<Fichter.
Zucker<Fay.
Andrews<Rothranz.
Schwartz<Rosner.
Echelman<Kaufman.
Wolf<Cohen.
Maul<NY Rys.
Hudson<World Film.
De Rada<NY Rys.
Halstead<Joseph.

PART II.—Walsh, J.—At 10 A. M.—Ex parte business.

TRIAL TERMS—Part I.—Schmuck, J.—At 9:45 A. M.

Pescia<Lippman.
Todd<Horowitz.
Harris<NY Rys.
Hochman<Field.
Rosenberg<same.
Germania Bk<Wilson & Bryant Co.
Lloyd<Int R T.
Kaftens<Int R T.
Zaphirion<same.
Brown<same.
Fitanitis<5th Av Coach
Otto<I R T.
Seigel<Bascian.
Kriegel<Hagedorn.
Greenstein<Rivers.
Punsky<Int R T.
Wachtell<Tillman.
Slopek<I R T.
Princo<Brown.
Lederer<Park.
Loyal Bldg Co<Van Dyck Estates.
Heller<Int R T.
Hochheiser<Hyman.
Sussman<Pechter.
Schulman<Gen Accident F & L Assur.
Albert<Wachsman.
Gilbord<Hencken & Willenbrock Co.
D'Elleal<Union Ry.
Grossman<Borden's Cond Milk Co.
Perlman<Burns Bros.
Bedemphl<NY Rys.
Pflaster<Goetz.
Wohl<J Hyman Co.
Moore<NY Rys.
Corbett<Robinson.
Downe<Int R T.
Klein<Union Ry.
Goll<NY Rys.
Albaum<Belt Line Ry.
Goldstein<Gillen.
Ruppert Rty Co<Buxbaum.
Ponte<NY Rys.
Pullaro<Belt Line Rys
Latman<same.
Gurwitz<Schancupp.
Steinberg<Rosen.
Rosenthal<Adelson.
Smith & Sons<Transocean Finance, &c.
Sitt<Lamport.
Same<Hinchman.
Spor<Fischer.
Condone<Tulp.
Lynch<Mid-Cross Ry.
Smith<3d Av RR.
Turrell<5th Av Coach.
Maul<NY Rys.
Brown<same.
Chaitow<same.
McNulty<same.
Carlucci<same.
Gardener<same.
Doody<same.
Sheft<same.
Deventhal<Sheppard.
Williams<Hitzer Bros.
Reilly<Frazin Shoe Co
Schmidt<Ireland.
Spanglet<Muntner.
Jones<Nathan, (3.)
Goldman<Burns Bros.
Mazzarella<Tingand.

SHORT CAUSE CALENDAR—Cases will be sent to trial Term, Part II., for trial.

Levy<Powell.
Case on.

PART II.—Smith, J.—At 10 A. M. Clear.

PART III.—O'Dwyer, J.—At 10 A. M.—Commercial calendar.

Mortenson Wood Wkg Co<Raabe.
Greenwald<Greenwich Savs Bank.
Manx<Stoutenburgh.
Texas Co<P O Garage.
Morgenstern<Francesconi.
Herman<Vogel Cabinet Co.
Cohen<Burdick-G Co.
Case on.

PART IV.—Allen, J.—At 10 A. M. Case on.
PART V.—Zeller, J.—At 10 A. M. Clear.
PART VI.—La Fetra, J.—At 10 A. M. Clear.
PART VII.—Giegerich, J.—At 10 A. M. Clear.
PART VIII.—Meyer, J.—At 10 A. M. Case on.

Referees Appointed.

SUPREME COURT—Erlanger, J.—Solomon<Doe No. 1—John H Rogan.

SUPREME COURT—Delehanty, J.—Re E C Nelson Mfg Co—Charles L Hoffman. Ridley< Modry—Philip J Dunn.

Receivers Appointed.

SUPREME COURT—Bijur, J.—Margaret D Leighton<John A Leighton—Nathaniel Phillips.

BRONX COUNTY.

Supreme Court.

SPECIAL TERM—(Chambers)—Tierney, J.—At 10 A. M.—Ex parte business.

SPECIAL TERM—Tierney, J.—Motion calendar.

Re Old Kingsbridge Road.
Emigrant Ind Sav. Bank<Bunt.
Manhattan Mtg Co<Peerless Am P Co.
Sayers<Pell.
Garrison<Kelly.
Gallup<Stuttig.
O'Connor<Tuttle.
Rowan<Thomas & Buckley H Co.
Gochovitz<Gochovitz.
Goldenberg<Goldenberg.
Matzke<Matzke.
Drexl<Drexl.
Durrenheimer<Reliance M S & St Co.
Hackett<Lenox S & Gravel Co.
Guerr<Weill.

SPECIAL TERM FOR TRIALS—Tierney, J.

Esposito<Esposito.
Conrad<Conrad.

TRIAL TERM—Part I.—Guy, J.

Psackis<Int R T Co.
Engel<Int R T Co.
Seligman<Bode.
Stringone<Bohle.
Stoff<Benaden Rlty.
O'Beill<Ind Eng Co.
Newmark<Tower.
Bronx Boro Bank<Vernaglia.
McCabe<Cherey.
Grabinsky<Pye.
Goodman<Int R T Co.
Epstein<So Blvd RR.
Bernisconi<NY,W& Boston RR.
Conron Bros Co<Armour Co.
Smith<Ruppert (2.)

Highest number reached in regular order, 1590.

The following causes marked ready by Justice Guy will not be called today, but will be added to the day calendar as required:

Perillo<Union Ry.
Harston<same.
Becker<Schacht.
Rabowsky<Union Ry.
Sterman<Minderman.
Regitsky<Wilfand.
Rendell<Leff.
Daly<Int R T.
Barkey<Rudd.
De Cola<Eichler Brew
Goretsky<Doll.
King<<Union Rwy.
Wright<Simon.
Purcell<Barrett as P.
Lichtenstein<Rubenson.

PART II.—Tierney, J.—Cases to be sent from Trial Term, Part I.

PART III.—Ford, J.—Cases to be sent from Trial Term, Part I.

Case on— Harding<City of N Y.

Surrogate's Court.

CHAMBERS—Schulz, S.—Ex parte business.

TRIAL TERM—Schulz, S.—No day calendar.

County Court.

SPECIAL TERM—(Chambers)—Gibbs, J.—Ex parte business.

SPECIAL TERM FOR MOTIONS—Gibbs, J. No day calendar.

TRIAL TERM—Gibbs, J.—No day calendar.

Referees Appointed.

SUPREME COURT—Tierney, J.—Farrington<Peterson & ano—Max Gross. Reynolds<Meckes et al—Charles M. O'Keeffe. Gants<same—R. Dulaney Whiting. Stern<Fisher et al—John Mulholland. O'Neill<Industrial Engineering Co.—John F. Frees.

Receiver Appointed.

COUNTY COURT—Gibbs, J.—National Cash Register Co.<Casino—Samuel W. Phillips.

KINGS COUNTY.

Supreme Court.

APPELLATE DIVISION—Second Department—Recess.

APPELLATE TERM—Second Department—Recess.

SPECIAL TERM—Part I.—Scudder, J.—At 10 A. M.

Knapp<Balish Prod.
Rothberg<Shack.
Re Keenan, (Sweeney)
F N Marando<Nassau Elec RR.
G Marando<same.
A Volpe<same.
C Volpe<same.
Allen<C I & B RR.
Rausch<same.
Torregrossa<C I & G Ry.
McCoy<C I & B RR.
Reardon<B H RR.
Wheeler<B, Q Co & S RR.
Rosenberg<NY Cons RR.
Beck<Bernstein.
Stubbmann<Flatbush Water Works Co.
Henniger<CNY.
Collins<Collins.
Re Starr St, (Cavanaugh, Parcels 17, 18, and 19.)
Lamport<Wolfinger & Lasberg Bldg Co.
Re Cassel Av, Queens, (Nichols Copper Co.)
Tofte<Bell Blaisdell Baking Co.
Heyman<Cone.
Lawrence<Lawrence.
Re Kings Co Mtg Co.
H Wilson<Raved.
J Wilson<same.
Title Guar & Tr Co<Midry.
Babcock<Rogers Peet.
Haber<Milic.
Eichelbaum<Fulton Metal Co.
Fisher<Fisher.
Met Trust Co<West St Impr Co.
Lane<Lane.
Kaufman<Golden.
Pascual<Wemyss.
Benach<Benach.
Rockefeller<Turner.
Rheims<Bender.
Re Roth, (Faron.)
The People's Trust Co<Bklyn Lodge No 69, Order Moose, &c.
Re Gravesend-Neck Road, (Mannick.)
Marston<Westingh E & Mfg Co.
Bevan<Roach.
East Bklyn Savs Bk<Smith.
Van Cleave<Demorest.
Liban<Vlachios.
Arkawy<Shakofsky.
Schrader<Hintermayer, Jr.
Kunert<Steel-Drake Baking Co.
Caruso<Caruso.
Thomas<Thomas.
Lyons<Tulip.
Glass<same.
Schaefer<Schneider.
Nassau Beekman Inv Co<Coleman.
Earle<H & P Const Corp.
Langbien<Grosch.

PART II.—Van Siclen, J.—Ex parte business at 10 A. M.

PART III.—Callaghan, J.—At 10 A. M.

In re CNY acquiring land between Snyder Av, E 34th St, and Tilden Av.
In re same and block between Skillman, Humboldt, Conselyea Sts, and Graham Av.
In re same, (land on Driggs Av, bet Monitor St and Kingsland Av.)

Highest number reached on the regular call, 691.

TRIAL TERM—Part I., Jaycox, J.; Part II., Benedict, J.; Part III., Aspinall, J.; Part IV., Fawcett, J.; Part V., Lazansky, J.

Rumpf<Spiwack & ano
Mintz<Myers Contg Co & ano.
Siegler<Huber Brew.
Sansaverino<B H RR.
Meyers<C I & B RR.
Scranton & Lehigh C<Welz & Zerweck.
Mora<Travelers Ins.
Fromm<B H RR.
Fairhurst<Tag.
Werns<B H RR.
Williams<NY Con RR.
Mele<Doelger Brew Co
Kent<FFraser.
Pellizzo<B'klyn Union Gas Co.
Steigerwald<Nas RR.
Blenk<Grunes.
Dineen<Nassau RR.
O'Toole<Nassau RR.
Zraick<Smith & ano.
Collins<B, Q Co & Sub RR.
Rapaglia<CNY.
Scharen<Coastwise Lumber & Supply.
Brislin Co<Martin & ano.
Weinstein<Clark.
Gorman<N Y Rys.
Erskine<Berger.
Keogh<Perlmutter.
Feldman<Blumenauer.
Ahr<Staten Island Midland Ry.
Hanson<Trieb & Brodsky et al.
Halvorsen<Grace SS Co et al.
Burr<Burr et al.
O'Brien<B H RR.
Ettinger<Cohen et al.
Grandlun<Nas. RR.
Donlon<Baeszler et al.
Jeremias<Namm & Son.

The following causes, if marked ready, will be passed for the day. No cause will be set down for a day upon this call:

Robertson<Wysiecki.
Zessler<Hentschel.
Brown<Press.
Kuhnel<Schmonsees.
Eastland<C I & B RR
Fearon<So B'klyn Rys
Goetz<Wolf.
Anderson<Nevin.
McGovern<Fifth Av Coach Co & ano.
Rogers<Int R T.
Widowiak<Ford Motor
Heyman<Cone.
Egan<Brunner.
Askew<B H RR.
Diamond<Goldstein.
Herr<Roulston.
Collins<CNY.
Wangrad<Adams & ano.
Guiney<Pechter.
Gorman<Von Der Linn
Spellman<N Y Cons R R.
Rossi<Cohen, Goldman & Co.
Christen<Lewart & ano.
Rader<Cohen.
Stevens<Newman.
Eliasen<B H RR.
Mulrooney<Gorman.
Peterson<C I & B RR.
Bloom<Nas RR.
Davis<Verity et al.
Bocheneck<CNY et al, (141 E 3d St.)
Lenihan<B H RR.
Condon<Weinstein.
Peterson<B H RR.
Schmitt<Ottl.
Dahlberg<B H RR.
Graham<Kurtzke.
Grahe<Wasserman & ano.
Silverstein<CNY.
Hayes<Pero.
Willett<B H RR.

Highest number reached on regular call, 4063.

Surrogate's Court.

CHAMBERS—Ketcham, S.—Day calendar at 10 A. M.

Wills of:
Hester D'Esterre,
G. D. Haywood,
Max Mayhen,
Frederick Gardner,
Louisa Schafer,
Joseph Liebman,
Lettie Allen,
Timothy Sullivan,
Gabel G. Ward,
Julia Jones,
G. J. Simmons,
Estelle F. Butts,
John Mahoney,
Margaret Webster.
Admin'n of:
Josnik Solomonsky.
Accounting of:
Harriet Brady,
David W. Julian,
Frank Krabzel,
Hugh Davidson,
John Murphy,
Mary Cominsky,
Joseph Tynan,
E. Turner,
Daniel Hanley,
C. Mounsante,
W. Wood,
Josiah Weeks,
Mary E. Ditts,
Hogan infants,
Samuel Aymar,
Stephen Smith.
Catherine Simon,
Annie Spear,
Henry Eichs,
Josiah Fithian,
Joseph Weil,
D. L. Tousee,
Justus G. Roeder.
Estates of:
G. O'Connor,
Leonard Brown,
Morris Portner.

County Court.

PART V.—Dike, J.

Gallo<B H RR.
Powers<same.
Griffin<same.
Young<same.
Lavelle<Miniottis.
Hartten<B, Q C & S RR.
Menchen<N Y Cons RR.

QUEENS COUNTY.

Supreme Court.

TRIAL TERM—Part I., Faber, J.; Part II., Young, J.—At 10 A. M.

Fisher, as admr<C W Smith Taxicab Co, Inc, et al.
Cohen<Untermyer.
Simendinger<C I & B RR & ano.
Sparadowski, an inf<Bennett & ano.
Smith<B H RR.
Perina<Ely.
Armstrong<Mergenthal.
Frankel<Belt L R Cor.
Furst<B H RR.
Reilly<Int R T.
Benes, as admx<Oakes Mfg Co et al.
Keinzle, as admr<same
Dauphin, as admr<same.

The following causes if marked ready will be passed for the day. No cause will be set down for a day on this call.

Cassidy<B H RR.
Wenzel, an inf<Kuehn & ano.
Heinlein, an inf<Bevers.
Mager<Reilly.
Stock<B H RR.
Hannafin<Stevens Milk Co.
Leavy, an inf<Greilich
Prunty<Taylor, as Pres Amer Express.
Crawford<NY Rys.
Scheurer et al.<The Ebling Brewing Co.
Mullen & ano<Sparks.
Weiersboch<Beckman.
Aitken, an inf<Gally & ano.

Highest number reached on the general calendar is 2205.

WESTCHESTER COUNTY.

Supreme Court.

TRIAL TERM—Part I., Keogh, J.; Part II., Morschauser, J.; Part III., Platt, J.—At 9:30 A. M.

English<NY C RR.
Moulton<Moulton.
Sunrise St & W'house Co<NY C RR.
Witt<Purcell & Gilfether.
Inglis<Anderson.
Walsh<NY & Stam Ry
Yodis<Leh Val RR.
Webb<Dale & Cain.
Davis<Garofano.
Genoa<Funk.
Johnston<Goebbells.
Griffen<Rapid Transit Subway Con Co.
Lundy<Ames Transfer
Joy<James Butler.
Howe<N Y Tel Co.
Corbalis<West Light.
Greges<Margulis.
Leddy<NY C RR.

The following causes must be answered ready or marked over to another day:

Konkus<N Y Rys.
Hallahan<Sayfried.
Kernstock<same.
Rush<Wagner.
Krupilis<Phila & Rdg Coal & Iron Co.
McClintock<City of Yonkers.
Ross<Rose.
McIntyre<Int R T Co.
Baumann<Secunda.
Burt<Westchester-Dutchess Corp.
Valentine<Sterling Piano Co.
Vanderbilt<Monahan.
James<Yonkers RR Co
Denton<Denton.
Yodice<Meservi.
Sosnowski<Lehigh & Wilkes-Barre Coal Co
Russell<Douglass.
Johnston<McCord.
Jackman<Bronx Parkway Com.
Addyman<Grindrod.
Corrova<Waldron.
Abrahams<Goodhue.

Highest number reached on call, 926.

SPECIAL TERM—Tompkins, J.—At 10:15 A. M.

Baumgartner<Baumgartner.
Diaz<Diaz.

Also for the hearing of motions.

County Court.

DAY CALENDAR—Young, J.
Village of Pelham<Highbrook Arms.

BANKRUPTCY NOTICES.

AT A SPECIAL TERM OF THE DISTRICT Court of the United States of America, for the Southern District of New York, held at the United States Court Room, in the County of New York, on the 12th day of March, 1918. —Present: HON. AUGUSTUS N. HAND, Judge.—In the Matter of ISIDORE A. FIGHT and JOHN R. WALSH, copartners, trading as ANGLIN & WALSH COMPANY, Bankrupt.—In Bankruptcy.—No. 25638.

It appearing to the satisfaction of this Court from the annexed affidavit of Louis Hess, the attorney and solicitor for the petitioner in this proceeding verified March 11th, 1918, that a petition was filed on the 27th day of February, 1918, in the office of the Clerk of this Court by Isidore A. Fight, praying that he individually and as a copartner in the firm of Anglin & Walsh Company and said firm, might within the purview of the acts of Congress relating to bankruptcy be adjudged bankrupt by a decree of this Court; and that said petition contained a prayer for the issuance of a subpoena to John R. Walsh, the other partner of said firm, and that service thereof might be made upon him, and that a subpoena directed to him was on the 27th day of February, 1918, duly issued returnable on the 4th day of March, 1918, and that service thereof could not be made by the Marshal of this Court for the District for the reason that said John R. Walsh could not be found within the Southern District of New York, as appears by the return of said Marshal on file in this Court;

AND it appearing from said petition and affidavit hereto annexed that said John R. Walsh resides in the City of San Francisco, California, and that he has refused to join in said petition, and that service of said subpoena cannot with due diligence be made upon said John R. Walsh within the district, and that five days have elapsed since the return day of said subpoena and that no appearance has been entered by or in behalf of said John R. Walsh and that it is necessary that he be forthwith subpoenaed so that a full and complete adjudication may be made in this proceeding and that such speedy action may be taken as may be in the best interests of the creditors of the said firm by bringing said John R. Walsh and the firm assets in his possession, under the control and direction of the Court.

NOW, on motion of Louis Hess, solicitor, for the petitioner, it is,

ORDERED, that said John R. Walsh appear, plead, answer or demur on or before the 1st day of April, 1918, to the petition herein filed in the Office of the Clerk of the District Court of the United States for the Southern District of New York, on the 27th day of February, 1918, and in case of his failure to appear, plead, answer or demur, adjudication shall be made according to the prayer of said petition.

And it is further ordered that this order be published in The New York Times once a week for two successive weeks, said publication to commence not later than the 14th day of March, 1918, and that a copy of this order be mailed to the said alleged bankrupt at his last known residence, to-wit: No. 502 California Street, in the City of San Francisco, on or before the date of the first publication.

Dated, March 12th, 1918.
A. G. Jr. AUGUSTUS N. HAND, D. J.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 25646. —In Bankruptcy.—OLGA McKENZIE, Bankrupt.

Olga McKenzie was duly adjudicated bankrupt on March 1st, 1918. The first meeting of creditors will be held at my office, No. 71 Broadway, City of New York, on March 26th, 1918, at 10 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

STANLEY W. DEXTER,
Referee in Bankruptcy.

U. S. NEWS IN FRANCE.

Our lads in France are delighted to get the news from home. For $1 a month or $5.50 for six months The New York Times will be sent to any man with the expeditionary forces. Soldier's name, company and regiment, sailor's name and that of ship must be given. Address Subscription Department, The New York Times, Times Square, New York.—Advt.

REAL ESTATE FIELD

Broad Street Block Front Bought by Telegraph Company as Building Site.

One of the most interesting transactions in the Broad Street section for some months was closed yesterday. It further reflects the steady expansion of this business centre.

The Mexican Telegraph Company bought from the Farmers' Loan and Trust Company, as trustee, the entire block front on the easterly side of Broad Street from South William to Stone Street and the adjoining building, 43 South William and Stone Street, a block of about 3,100 square feet of ground with frontages of 70 feet on Broad Street, 32 feet on South William Street and 47 feet on Stone Street. The transaction was an all cash one, and it is announced that the purchasers will erect at an early date a modern fireproof office building to be occupied exclusively by the purchasing company. The ground was valued at more than $150,000, and it is expected that the total operation may involve $700,000. The Charles F. Noyes Company negotiated the transaction.

The Mexican Telegraph Company, of which James A. Scrymser is President and Edmund L. Baylies Vice President, is now located in various office buildings on Broadway and Broad Street and all departments will be merged in the new building. In the immediate neighborhood of the company's new home are buildings occupied by the Bush Terminal Company, on the block front from Pearl to Bridge Street, the American Bank Note Company on Broad Street from Beaver to Marketfield, Fraunces Tavern is two blocks away, and the New York Telephone Company has just improved the block front on Broad Street from Water to Pearl three blocks further east. Negotiations have also been pending for the improvement of 38-46 Beaver Street, extending through the block to 8 South William Street, a plot of 10,630 square feet, owned by a syndicate of which Robert E. Dowling is the head.

Transfer of Negro Apartments.

The Payton Apartments Corporation recently incorporated with a capital of $250,000 has taken over the six elevator apartment houses occupied by negroes at 117 to 143 West 141st Street and 130 to 148 West 142d Street, between Lenox and Seventh Avenues. On 141st Street the property measures 125 by 100, and on 142d Street it is 150 by 100. The company is understood to represent negro capitalists including Edward C. and W. H. C. Brown and Andrew F. Stevens, bankers of Philadelphia and Washington; Emmett J. Scott, Secretary of the Tuskegee Normal and Industrial Institute of Tuskegee, Ala., and Heman E. Perry, President of the Standard Life Insurance Company of Atlanta, Ga.

These apartment houses were reported sold last year to the Philton Holding Company, controlled by the late Philip A. Payton, Jr., and later were acquired by Watt Terry, a negro capitalist from Brockton, Mass. They housed white tenants last Summer, who began to move out as soon as the apartments were offered to negroes. The buildings are now fully tenanted.

Bank Enlarges Holdings.

By acquiring the five-story building at 84 and 86 Chambers Street, 50 by 75.1, from the City Real Estate Company, the Chemical National Bank has increased its Chambers Street frontage to 150.11 feet. The bank building adjoining is an "L"-shaped structure, fronting 100.11 on the street and 25.1 on Broadway, where the main entrance is located.

Details regarding the present transaction were not obtainable yesterday. The newly-acquired parcel is assessed at $170,000.

Buying Along the Seventh Avenue Extension.

Henry Ulmer has purchased from Mrs. L. Ronconroni, through the Duross Company, the property at 46 Bedford Street and 29 Leroy Street, comprising the northeast corner of the two streets, and facing the Seventh Avenue extension. The lot measures 22.6 by 67, improved with a three-story dwelling and store and a small three-story house in the rear. The seller bought the corner about fourteen years ago for $15,500, but sold it in the present deal for considerably less.

Mr. Ulmer recently indicated his confidence in holdings in the vicinity of the Seventh Avenue Extension by purchasing through the same broker realty at 174 Waverly Place, 35 Greenwich Avenue, and 9 Christopher Street.

Speculator Increases East Side Holdings.

The Norris estate sold to Joseph Gordon the two buildings 237 and 239 East Forty-first Street, on a plot 50 feet front with an irregular depth. This is the second parcel sold by this estate to the same buyer within the last year, and is the first sale of the property in seventy-five years.

The assembling of this property together with what Mr. Gordon holds on Forty-second Street and the rear of the property in Forty-first Street, which he has purchased from the Norris estate, gives him a plot of 125 feet on Forty-first Street to the centre line of the block, and 25 by 100 on Forty-second Street, which he expects to offer for sale for immediate improvement. Horace S. Ely & Co. and James Kyle & Sons negotiated the sale.

Adds to Harlem Holdings.

Walter A. Wells bought from Ransom E. Wilcox, the two three-story dwelings at 318 and 320 West 126th Street, adjoining the southeast corner of St. Nicholas Avenue. The same buyer recently bought the adjoining house at 316, which gives him control of a plot at this point measuring 46.4 by 90.

Abutting this property at 309 and 311 West 125th Street and running through to 314 West 126th Street, is a leasehold building owned by Mr. Wells and occupied by the United States Government, as Station J of the Post Office. According to report, the newly-acquired space has been bought to provide for a possible addition to the Post Office building.

Tenement Deals.

James H. Cruikshank purchased from Henry L. Butler the five-story flat at 131 West 103d Street, on a lot 18.9 by 100, between Columbus and Amsterdam Avenues. Harry Levy was the broker.

Alfred Simon purchased for investment from Catherine Finkel and others as executors, the four-story tenement 2,206 Second Avenue, on a lot 20 by 80, located near 113th Street.

Dwelling Sale.

The Houghton Company sold for Louis H. Abenheimer the four-story dwelling 70 West Eighty-ninth Street, on a lot 20 by 56 by 100.8½, to an investor.

Buyer in "Rockefeller Block."

Dr. Charles A. Holder, Vice President of G. Amsinck & Co., is the buyer of the four-story residence at 39 West Fifty-fourth Street, reported sold yesterday, by William A. White & Sons, for the Willets Estate. Dr. Holder will modernize the house for his own occupancy.

This sale marks the eighth in this block negotiated through William A. White & Sons during the last few years, a number of them to John D. Rockefeller and John D. Rockefeller, Jr., in order to protect its residential character.

Bronx Sales.

The Benenson Realty Company sold to an investing client of Harry H. Cohen the five-story flat occupying a plot 50 by 100 on the northeast corner of Park Avenue and 186th Street. The structure is fully tenanted and was held at $60,000.

Frederick Brown, operator, sold to Samuel Bergen 1,017 Simpson Street, a five-story apartment house with stores on a plot 42 by 107 by irregular. The property was held at $62,500.

John F. Fetzer sold for Frank Willets Company to an investor 2,137 Clinton Avenue, a five-story new-law apartment, on a plot 44 by 120, between 181st and 182d Streets. The same broker also sold for the Benenson Realty Company a three-story dwelling, on a lot 25 by 100, at the southwest corner of St. Lawrence Avenue and Merrill Street.

Brooklyn.

The Meister Builders, Inc., sold 8,403 Seventeenth Avenue, a one-family brick house having a frontage of 22 feet, one of the row of six houses which were recently purchased by this company, to an investor for occupancy.

Tutino & Cerny sold for Henry Mally to a client for investment the three-story brick store and apartments, 4,715 Fifth Avenue.

N. Karsh bought from Morris Seid the two-family, nineteen-room cottage, at 1,569 Fiftieth Street, on a plot 60 by 100. I. Salzberg was the broker.

Queens Borough Sales.

William A. Ross of Brooklyn bought from James McCloskey his residence, on a plot 80 by 100, on North Broadway, Flushing. J. Albert Johntra negotiated the sale. The same broker also sold at Flushing the dwelling at 80 Linden Avenue, on a plot 25 by 125, for Frederick B. Romer to William S. Lewis, and at Broadway, Flushing, the dwelling at 64 West Twenty-third Street, for Rupert Ryley to Patrick Walsh.

C. Homes purchased from R. C. Greene and resold to L. B. Halleran a plot 100 by 250 feet on the northeast corner of Linden Avenue and Orchard Street, Flushing.

H. E. Lowry sold to P. Kaplan a plot 100 by 106 feet on the northwest corner of Orchard Avenue and Greenwood Avenue, Richmond Hill.

The William H. Moffit Realty Company sold to C. M. Field a plot 99 by 153 feet on the south side of Fourth Avenue, 120 feet east of Twenty-second Street, College Point.

New Jersey.

Robert B. Stoutenburgh sold for the Mutual Trust Company, of Orange, N. J., to the Lippincott Chemical Company, of New York City, the brick factory on the northwest corner of White Street and Erie Railroad, Orange, N. J. The property was held at $20,000.

Basking Ridge Farm at Barnardsville, N. J., has been sold by William Wickstrom to Daniel H. Jackson. The property was held at $50,000. I. J. Auerbach negotiated the sale.

Banker Buys Scarsdale Estate.

O. H. Cheney, president of the Pacific Bank, has purchased the Edward E. Moore Estate, on Fenimore Road, Scarsdale, Westchester County.

The property consists of about four acres of land, improved, with a dwelling, garage, and various small structures. Fish & Marvin negotiated the sale.

Commercial Leases.

The St. Regis Dining Room, Inc., leased through Goodale, Perry & Dwight, Inc., the entire five-story building at 32 East Twenty-third Street, for ten years, at an aggregate rental of $100,000. The tenants will modernize the building, using the lower part for their own business.

Frederick Southack and Alwyn Ball, Jr., leased for Teresa R. O'Donohue the entire five-story and basement building, 190 West Street, corner Duane Street, to Isaac Cohen, for restaurant purposes, for a long term of years.

Manning & Trunk leased for the Morewood Realty Holding Company to Benjamin Langstein the store and basement at 2,297 Broadway for use as a ladies' dress shop.

Goodale, Perry & Dwight, Inc., leased the store, 36 East Twenty-third Street, to the C. & M. Lunch. Spear & Co. represented the tenant.

$100,000 Long Island City Mortgage.

St. Joseph Roman Catholic Church of Grand Avenue and Stemler Street, Long Island City, of which the Rev. Peter Henn is rector, has given a mortgage for $100,000 to the Emigrant Industrial Savings Bank. The money is to be used for the erection of a parochial school and for extensive alterations and additions to the present church property. The land now held by the church and partly improved with the church, rectory, and school building, forms a plot 200 by 225 feet on the northwest corner of the two streets.

Recent Buyers.

William Wickstrom is the buyer of 97 Crosby Street, a seven-story loft building on a lot 25 by 68.

Mrs. J. Baruch is the buyer of the four-story dwelling 35 West Seventy-fifth Street.

The M. K. L. Realty Corporation is the buyer of the five-story dwelling 48 West Ninetieth Street.

The Cedarhurst Realty and Holding Company, composed of S. D. K. G., and L. D. Openheim, is the buyer of the apartment house 241 and 243 West 111th Street.

Realty Notes.

William J. Fleming, formerly at 41 Park Row, is now connected with the brokerage department of the Nebring Company.

Joseph P. Day will sell at auction today, in the Vesey Street Exchange Salesroom, several investment holdings for the estate of George A. Blessing. They include 217 to 221 West Twenty-first Street and 52 West Twenty-second Street.

RESULTS AT AUCTION.

By Joseph P. Day.

Madison St, 263, n s, 68.8 ft e of Clinton St, 25 x 100.3 x irregular, five-story tenement; A. E. McGinnis et al. against E. H. Breiterman et al.; Harold Swain, attorney; due, $23,079.29; taxes, &c., $700; to the plaintiff for $21,500.

Webster Av, 3,158, e s, 575 ft n of 204th, 25x123.6x25.3x127.2, one-story frame building; Areco Realty Co. against Melwin Realty and Construction Co.; Herman Gottlieb, attorney; due, $1,213.24; taxes, &c., $10; prior mortgage $2,500; to the plaintiff for $2,850.

By Charles A. Berrian.

Lexington Av, 1,801, s e corner of 112th St, 19.11x73, five-story tenement and stores; Excelsior Savings Bank against Ray Charig et al.; Harold Swain, attorney; due, $19,250; taxes, &c., $300; to the plaintiff for $19,000.

By Henry Brady.

1st Av, 418, e s, 74.1 ft n of 24th St, 24.8x100, four-story tenement and stores and four-story rear tenement; Cath. E. Neher, executrix, against 418 1st Av. Corpn. et al; Wendel, E. & R., attorneys; due, $15,362.12; taxes, &c., $173.40; to the plaintiff for $12,000.

Grand Boulevard and Concourse, s e corner Echo Pl, 71.8x120.9x70.3x100, vacant; M. H. Mann against Arthan Realty Co. et al; Wm. Jasie, atty; due, $10,316.49; taxes, &c, $353; prior mortgage $9,000; to the plaintiff for $9,500.

Echo Pl, s s, 100 ft e of Grand Blvd and Concourse, 125.2x72.1x125.10x70.9, vacant; M. H. Mann against Arthan Realty Co. et al; Wm. Jasie, atty; due, $6,952.80; taxes, &c., $533; mortgage, $6,000; to the plaintiff for $6,500.

THE BUILDING DEPARTMENT.

Honeywell Av, w s, 142.23 ft n of 180th St, for a one-story brick garage, 20x16; Marie DeBlasi, 2,117 Honeywell Av, owner and architect; cost, $1,000.

Alterations.

Items under $5,000 omitted.

137th St, 281 and 283, to a six-story brick loft, 50x90; Sybil K. W. Sellar, 31 Nassau St, owner; Alfred L. Kehoe & Co., 1 Beekman St, architect; cost, $8,000.

Charles St, 162 to 168, to a seven-story storage; Beadleston & Woerz Brewery, 291 West 10th St, owner; A. Baylies, 33 Bible House, architect; cost, $20,000.

RECORDED MORTGAGES.

With name and address of lender and lender's attorney. Interest is at 5 per cent. unless otherwise specified.

Manhattan.

2D AV, e s, 60.1 ft n of 113th St, 20x80, March 9; Alfred Simon to Catherine Frickel, 956 East 156th St, and ano, exrs. of Conrad Frickel, due March 12, 1921; attorneys, Elfers & Abberly, 277 Broadway......$5,000

16TH ST, 118 East, s s, 155 ft w of Lexington Av, 25x100.11, March 11; Rosa Graben to Sterling Holding Corporation, 299 Broadway, 1 year, 6 p. c.; attorneys, Gettner, S. & A., 299 Broadway..................$1,700

45TH ST, n s, 325 ft w of 5th Av, 100x100.5, March 12; Century Holding Co. to Julius Fleischmann, 3,555 Washington Av, Avondale, Cincinnati, Ohio, 1 year, 6 p. c., prior mtg $835,000; attorney, J. Tannenbaum, 699 Washington St. $55,000

74TH ST, 105 West, n s, 120 ft w of Columbus Av, 20x102.2, March 3; Helen McGrath to Title Guarantee and Trust Co., 176 Broadway, due and interest as per bond....$10,000

78TH ST, 149 West, n s, 270 ft e of Amsterdam Av, 20x102.2, March 7; Marie A. Sarlabous to Maxine Huguet, 28 West 98th St, and ano, admx, &c., demand, 6 p. c.; attorneys, Silberberg & Davis, 256 Broadway, $3,607

88TH ST, 120 East, s s, 93.4 ft w of Lexington Av, 25x100.8, March 9; Julian Realty Co. to Aug. Ruff, 52 West 120th St, and Moses Hochster, 60 West 120th St, due March 12, 1921, 6 p. c., prior mtg $24,800; attorneys, Gettner, S. & A., 299 Broadway, $2,000

89TH ST, n s, 325 ft e of Amsterdam Av, 75x100.8, March 13; New York City Society of the Methodist Episcopal Church to the Board of Home Missions and Church Extension of the Methodist Episcopal Church, 1,701 Arch St, Philadelphia, Penn., due as per bond; attorneys, Bowers & Gerard, 46 Cedar St $1,250

Bronx.

BRYANT AV, w s, at e s of West Farms Road, runs s 116.9x w 84x n 138.10; S., M. & K. Realty Co., Inc., to Lillie M. Sternberg, 1,111 Madison Av, March 12, 3 years, 6 p. c.; attorney, Lawyers Title and Trust Co., 160 Broadway....................$14,000

CROTONA AV, e s, 119.11 ft s of 183d St, 24.2x42 to w s of former Clinton Av, 24x41.2; Aaron Katz to Ellen Mulhare, 769 Tinton Av, prior mtg $3,000, March 12, due as per bond; attorney, Title Guarantee and Trust Co., 176 Broadway..................$250

SOUTHERN BOULEVARD, 1,159, w s, 25x100; J. C. Gaffney Construction Co. to Areco Realty Co., Inc., 299 Broadway, March 12, installments, 6 p. c.; attorney, H. Gottlieb, 299 Broadway.............$2,000

ASSIGNMENTS OF MORTGAGES.

Manhattan.

AMSTERDAM AV, 3,852-58, mtg $15,000; Broadway, 3,210, mtg $10,000; J. Augustin Castellanos to Clara Castellanos, 13 West 88th St; attorney, Jacob Walz, 371 West 125th St, two assignments...............$1

LEXINGTON AV, 1,020; Isidore N. Landauer to Joseph L. Freund, 542 West 112th St; attorney, Jacob Klein, 120 Broadway..$2,000

PARK AV, 1,681; William S. Borst to Anna M. Winterroth, 2,584 Briggs Av; attorney, Charles Schwick, 132 Nassau St......$100

2D ST, 247 East, mtg $19,274.10; William H. Schmidt to Lawyers Mortgage Co., 59 Liberty St.........................$18,000

5TH AV, 2,016; Bankers Trust Co. to Lawyers Mortgage Co., 59 Liberty St; attorney, Lawyers Title and Trust Co., 160 Broadway..........................$13,500

SAME PROPERTY; Lawyers Mortgage Co. to Citizens' Savings Bank, 58 Bowery; attorney same $12,000

34TH ST, 261 West; Title Guarantee and Trust Co. to Edwin A. Ely, 47 West 57th St, or 103 Gold St....................$23,000

126TH ST, 316 East, mtg $14,000; Emile A. Hassey, executor, to Emile A. Hassey, 17 West 123d St.........................$13,000

151ST ST, n s, 150 ft w of Broadway, 75x99.11, mtg $93,000; W. Forbes Morgan, Jr., to John R. Hegeman, Mamaroneck, N. Y., et al, trustees Metropolitan Staff Savings Fund; attorneys, Butcher, T. & F., 1 Madison Av...........................$75,000

Bronx.

ANTHONY AV, s e corner of 176th St, —x—; Title Guarantee & Trust Co. to Heinrich Hieronymil, 898 Cauldwell Av; attorney, Title Guarantee & Trust Co., 176 Broadway $11,000

DAVIDSON AV, n e corner of Evelyn Place, 100x46; Samuel Kronsky to Malvina Russom, 68 West 122d St; Attorney, M. Stein, 63 Wall St...........................$2,000

FINDLAY AV, e s, 190 ft s of 169th St, —x—; H. Metcalfe, executor, to Lawyers' Mortgage Co., 59 Liberty St; attorney, Lawyers' Mortgage Co., 59 Liberty St....$3,000

LOTS 31 AND 32, map Dash Estate; Bowie Dash Realty Co to Augusta S. Hutchins, 253 West 101st St; attorney, A. S. Hutchins, 253 West 101st St..................$1,519

MACLAY AV, 2,511; Charles Wynne and another to Sophia Stark, 438 East 144th St; attorney, Title Guarantee and Trust Co., 176 Broadway $4,000

NELSON AV, e s, 118.3 ft n of 167th St, 25x115.10; Addie Du B. Elberg to Frank W. Blauvelt; attorney, B. Foody, Jr., 2 Rector St $6,000

ROSEDALE AV, e s, 225 ft n of Mansion, 50x100; John F. Steeves to Jerome Monks, 417 Riverside Drive; attorney, Jerome Monks, 82 Beaver St....................$1

MECHANICS' LIENS.

Manhattan.

HESTER ST, 194 and 196, and Baxter St, 125 and 127; Rocco La Selva against Caterine Lentino, owner; Rosaria Lentino, agent, contractor $549

MANHATTAN AV, 58 and 60; Meyer Gold against M. Edward Downey et al., ex'rs, owners; Uptown Leasing Co., Inc., and Evergreen Apartment Co., contractor...$260

SAME PROPERTY; Frank Kronenfeld against same...........................$300

7TH AV, 2,155; Louis L. Goldbaum against Mary Costigan, owner and contractor....$98

8TH AV, 116; Hall & Boyle against Robert G. Furey, owner and contractor; John P. Peel Co., agent, contractor..............$81

8TH AV, 461 to 479; Trussed Concrete Steel Co. against 461 Eighth Av. Co., Inc., owner and contractor, renewal..............$21,802

SATISFIED MECHANIC'S LIEN.

Manhattan.

29TH ST, 29 to 37 West, and Broadway, 1,205 to 1,213; S. Walter Katz et al. against White Estate et al., Feb. 6, 1918.......$100

LIS PENDENS.

Manhattan.

8TH ST, s s, 150 ft w of 1st Av, 25x96.4; Anna Goldman against Yetta Baum et al., action to declare deed void; attorney, J. E. Levinson.

63D ST, 236 East; Richard Fitzpatrick against Emil Reibstein et al., foreclosure of mortgage; attorney, C. V. Scanlan.

85TH ST, 119 West; Lawyers Mortgage Co. against Martha T. F. Johnson et al., foreclosure of mortgage; attorneys, Cary & Carroll.

Bronx.

VYSE AV, w s, 204.5 ft s of Tremont Av, 50x144.9; Empire City Savings Bank against Charlotte Constantine, foreclosure of mortgage; attorney, C. W. Dayton.

RECORDED LEASES.

With name and address of lessee.

Manhattan.

ANN ST, 35-37, first loft, west; Irving and Norman Ruland, ex'rs, to Joseph B. Davis, 705 Willoughby Av, Brooklyn, 1 year from May 1, 1918, 5 years' rental; attorneys, Ruland & Whiting-Benjamin Corp., 5 Beekman St.................................$900

BROADWAY, 1,162, store and basement; William R. Appleby to Edward Aurig and Michael Agoston, 17 East 27th St, 10 1-12 years from April 1, 1918; attorney, John M. Ruck, 99 Nassau St.........$5,000 to $6,000

GANSEVOORT ST, 10, all; Sarah J. Gleason to Empire Forwarding Co., 27½ Morton St, 5 years from May 1, 1918; attorney, Joseph W. McElhinney, 41 Park Row.......$2,750

SULLIVAN ST, 99-101, all; Stephen Guardino to Henry R. Rampone, 126 Waverley Place, et al., from completion of alterations to May 1, 1937; attorneys, Hirson & Bertini, 44 Cedar St...............................$4,150

112TH ST, 344-46 East, east store and basement; Giuseppe Fusco to Egido Gozzi, 429 East 119th St, 5 years from April 1, 1918; address George Ringler & Co., 202 East 92d St.....................................$720

APARTMENTS TO LET—Unfurnished.

MANHATTAN—West Side.

216 W. 56 St. S. E. Cor. Broadway.
THE ROCKINGHAM.
Modern Elevator Apartment House.
8 Large, Light Rooms
exceptionally well arranged, beautifully decorated; every modern improvement; convenient to subway, elevated, Park and surface cars. Apply Supt. on premises, or
James A. Dowd, 874 6th Av. Circle—32.

IN THE SEVENTIES
Near West End Ave.,
Above 72d St. Great bargain.
5-Story American Basement Residence.
$21,000.
Address J. S. P., Room 12, 45 East 42d St.

4 LARGE ROOMS AND BATH
409 Edgecombe Ave., Near 155th Street
Block from 6th & 9th Ave. L Stations. Convenient to subway station at Broadway & 157th Street.
New 14-story apartment house.
Rent, $840.00.

Studio Aparts., 2 Rooms & Bath,
57 WEST 75TH ST.
Modern fireproof building; exceptionally bright, large rooms; fine view; maid service.
RENT $1,000 PER ANNUM.
Immediate Possession. Supt. on Premises.

MANHATTAN—East Side.

56TH ST., 109-111 East, near Park Ave. Studio apartment, 2 rooms and bath; efficient service; $65 to $75. Superintendent, on premises, or
HALL & BLOODGOOD,
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Pretty Brick Houses
$5,000—For Sale—$7,000
With or Without Garage—Easy Terms.
We are owners of cozy 7-room homes in Brooklyn on new subway—that will just suit your taste and pocketbook. Some day not far off property adjoining our great subways will cost five times its present price. Let us send you information and photos. We have something to tell you.
ALCO BUILDING CO.
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NEW ENGLAND—FOR SALE OR LET.

A BEAUTIFUL COUNTRY ESTATE
Near Watch Hill, R. I.
New, modern Mansion; 7 acres; high elevation overlooking Watch Hill & L. I. Sound for miles. A Rare Bargain. Owner living Florida, will sell at sacrifice. Call office March 13, 14 or 15. Can show photos and give attractive details. William A. Wilcox, Farm Specialist, No. 489 5th Ave., N. Y.; Room 608.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the District of New Jersey.—In the matter of FLORA KAMANOWITZ, Alleged Bankrupt.—In Bankruptcy.—Notice of Sale.

Take notice that the undersigned receiver will sell at public auction, subject to the confirmation of the court, stock of boots, shoes, rubbers, slippers, furniture, fixtures, goodwill, right, title, and interest in lease, &c., at 456 Elm Street, Arlington, Hudson County, N. J., on Monday, March 25, 1918, at 2 P. M.

JAMES J. MURPHY, Receiver,
243 Washington St., Jersey City, N. J.
BILDER & BILDER, Attorneys of Receiver,
790 Broad St., Newark, N. J.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of KALMON BLOOM, trading as K. BLOOM CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Monday, March 18, 1918, by order of the Court, at 10:30 A. M., at 18 West 27th St., Borough of Manhattan, assets of the above bankrupt, consisting of Hangers, Safe, Desk, Fixtures, etc.

FREDERICK W. STELLE, Receiver.
ARCHIBALD PALMER, Attorney for Receiver, 320 Broadway, New York.

MORTGAGE LOANS.

MORTGAGE MONEY
SPECIAL FUNDS
$225,000 $100,000
$60,000 $30,000
ALBERT B. ASHFORTH, Inc.
14 WALL STREET
Telephone Rector 4090.

MANHATTAN—FOR SALE OR TO LET.

A Really Livable Home
Washington Square
Private house, 25 ft. frontage, 4 stories. Plenty of baths (open plumbing), electric lights, fine condition. Can be purchased less than cost. Terms.
Wm. A. White & Sons
46 Cedar Street
Telephone 5700 John

QUEENS—FOR SALE OR TO LET.

RICHMOND HILL
Richmond Hill, north of Hillside Avenue, and adjoining Kew Gardens—a charming, aristocratic old section, now modernized and brought close to the centre of business by the new rapid transit. It offers that attractive combination, country life within the city. Here are striking investment values in houses, far below present-day cost of reproduction.
Prices, $6,000 to $20,000
Terms, A New War Saving Selling Plan.
Also
8 Rooms, 2 Baths Plot 75 x 100 $10,000
13 Rooms, 2 Baths Corner plot, 50 x 100 $11,000
12 Rooms, 2 Baths Plot 90 x 100 $12,500
12 Rooms, 3 Baths Plot 90 x 100 $16,000
Estate of A. P. Man
(Kew Gardens Corporation)
New York Office
One West 34th St.
Phone Greeley 5250
Richmond Hill Office
Myrtle and Jamaica Aves.
Phone Richmond Hill 722

A Built-for-Owner Dwelling
8 rooms, tile bath and kitchen. Class A fixtures, plumbing and decorating installed; hard wood floors. Situated on plot of three lots in restricted section of Queensboro. 10 minutes' walk to station, 20 minutes from Penn. Depot. While the home cost $9,700, including garage and grading of lawn, a lower offer will be entertained and reasonable terms will be accepted from responsible buyer, as unlooked-for circumstances prohibit the owner from moving into the premises. W. V. CHAMPLIN, No. 838 Riverside Drive, Manhattan. Phone Audubon 8100.

Forest Hills Gardens
"A Forward Movement in Suburban Development."
15 minutes from Penn. Station.
Houses and Villa Plots for Sale.
SAGE FOUNDATION HOMES CO.,
47 West 34th St., or Forest Hills, L. I.
Send for Booklet T.

MUST BE SOLD AT ONCE.
Two-family brick, all modern improvements; rent of floor pays expenses, leaving profit; one block to subway; 15 minutes to Grand Central; healthy, refined section; needs $500 cash; balance on easy terms to reliable party; liberal discount for cash; selling at $1,000 below value; act quickly. Write BIEDEN, Box A 180 Times.

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SPECIALISTS IN
WESTCHESTER AND NEARBY CONNECTICUT
PROPERTIES.
INSURANCE.
Fish & Marvin 527 5th Av.

ON THE SOUND
New Dutch Colonial house of 10 large rooms, 3 baths, hardwood floors, latest plumbing, hot-water heat, electric light, gas; ample grounds for garden and shrubbery; bathing, tennis, golf; 5 minutes to Stamford Station.
F. L. FIELD, 18 EAST 41ST ST.

RENT FURNISHED Water front, ½ acre, old shade, 12 rooms, 3 baths; double garage; owner going abroad for three years. Location, New Rochelle. Particulars apply to
H. M. OLCOTT 51 East 42nd St., N. Y. Tel. Murray Hill 2326.

LONG ISLAND—FOR SALE OR TO LET.

Kensington
Great Neck, on the North Shore of Long Island, 26 minutes from Penn. Station. A delightful home colony. Two new homes now ready for occupancy. Ownership includes use of Swimming Pool, Tennis Courts and Dock.
Write for booklet, "A Week-end at Kensington"
Finlay Realty Company
Phone 5921 Greeley. 1 West 34th St.

OWN A HOME
At beautiful Brightwaters, Long Island. A few very attractive cottages and bungalows are offered at prices and on terms that will bring quick decision.
Prices from $4,000 to $15,000.
Large grounds, ample for garden, berries, fruit, etc.; convenient to station, stores, school, churches, bathing beach, tennis and golf. A place that provides most in life at least expense.
T. B. ACKERSON CO.,
Phone 3204 Greeley. 1 W. 34th St., N. Y.

FORECLOSURE BARGAIN.
67 STORM AV., ARVERNE.
Detached all-year dwelling, 100 feet from ocean front boardwalk, 12 large rooms, 2 tiled bathrooms, 3 toilets, gas and electricity, hardwood floors and trim, decorated throughout, large front and side porch; 1½ blocks from railroad station; house in excellent condition. Price $7,750, value $12,500. Terms arranged. Owner, Abrams, 350 Futon St., Jamaica. Phone Jamaica 520 or 602.

FORCED TO SELL
My small farm, consisting of 5-room house, newly decorated; full cellar; large plot of excellent soil; few minutes from station; worth $2,500; will sell to quick buyer for $1900; must have $400 cash at once, balance small monthly payments. B. LANE, 161 W. 34th St., N. Y. City.

SUBURBAN HOME
Fine residence, eight very large rooms, tile bath; hot water heat; oak trim; large porches front and side; gas and electric; all city improvements; 30 minutes out, 5 minutes station; restricted, refined, beautiful, healthy location; price very low; $7,500. Owner, 200 Broadway, New York, Suite 506.

FURNISHED COTTAGES.
Complete information of all summer houses in the Huntington Section. Write or phone your definite requirements. Theo. S. Hall, 47 West 34th St., N. Y.

NEW JERSEY—FOR SALE OR TO LET.

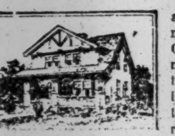
OWN YOUR OWN HOME.
THE RENT YOU NOW PAY

and a small payment down secures title; $8,500; plot 100x165 ft., 10 big rooms, 2 baths; wide verandas; in select, settled neighborhood; near lakes, markets, country clubs, churches, schools; near waterfront, with wonderful view; 7 min. walk to R. R. sta., 45 min. to N. Y. city; splendid commutation. In exclusive Montclair-Morristown section. P. D. WORCESTER, 2 Maiden Lane, New York city. Telephone 1522—Cortlandt.

AN ATTRACTIVE HOME
with garage. Located on a large corner plot in New York's best suburb, 35 minutes out, with every convenience and improvement. The house is almost new, has 4 master bedrooms, 2 baths, 2 sleeping porches, servants' quarters, handsomely finished living room and dining room, sanitary gas kitchen. Outside fireplace on piazza. A most complete home. Will be sold at the very low price of $13,000 owing to the owner's removal to California. This will stand investigation. Only a small cash payment is required. Full particulars and photos. H. E. White, Room 518, 47 West 34th St.

IDEAL HOME WITH GARAGE
Price $5,500. Cash required, $500.
House has seven large, airy rooms, cozy inglenook, with open fireplace, tiled floor; sanitary gas kitchen; handsmely finished living room, beamed ceiling; dining room; spacious piazza; plenty of closet room, tiled bath, steam heat, convenient to schools, clubs, churches, good transportation 35 minutes out; large plot; all conveniences; owing to business changes must sell; this house was built by day's work by owner for his own occupancy, and no expense was spared. Full particulars. F. W. Waggoner, Room 516, 1,328 Broadway.

IF YOU HAVE $300,



are socially eligible for membership in Country Club, can pay $50 a month, you can own this Craftsman house in highly restricted town, 14 miles out, 6 rooms, tiled bath, sleeping porch, gas, electricity; plot 50x140; near club house and golf course.
Paul Delmont, 50 Church St., N. Y., R 178

For Sale or Rent
Tenafly, N. J.
Modern house, 8 rooms, two baths, hot-water heat. Over two acres lawn, garden, fruit and shade trees. High ground; 20-mile view.
Apply H. S. Mott, 233 Broadway, N. Y., or Tenafly, N. J.

REAL ESTATE WANTED.

J. Romaine Brown Co.
299 Madison Ave.,
WANTS
A High Class
APARTMENT HOUSE
For a Cash Buyer

TO LET FOR BUSINESS.

MODERN FIREPROOF BUILDING
424-438 W. 33d St.
1 Block West of Main N. Y. Post Office.
6,000 SQUARE FEET
Permanent and Exceptional Light. Equipped With Sprinklers.
$4,000
Suitable for Printers, Lithographers, Engravers.
Moore & Wyckoff
546 5th Avenue
Cor. 45th St. Tel. 1263 Bryant.

5th Avenue
NORTHEAST COR. 40TH ST.
SALES ROOMS
SHOW ROOMS
OFFICES
10,000 square feet on each floor; also
CORNER STORE,
25x70, wtih large Basement;
EXCELLENT LIGHT; NEW BUILDING
EDWARD J. HOGAN,
Woolworth Building. Tel. 5524 Barclay.

30,000 Sq. FEET
OFFICE SPACE
5TH AV., VICINITY 42D ST.
MODERN BUILDING; GOOD LIGHT. WHOLE OR PART.
EDWARD J. HOGAN,
Woolworth Building. Tel. 5524 Barclay.

FIFTH AVENUE
SHOW ROOM
Above 34th Street, 28x90
WILL SELL FIXTURES
Daniel Birdsall & Co., Inc.,
425 FIFTH AVENUE.
Telephone Vanderbilt 4281.

OFFICES & SHOWROOMS
Large and Small, especially good light.
347 5th Ave.
Opposite The Waldorf.
CARSTEIN & LINNEKEN, INC.
Agent on Premises.

15 West 34 St.
Very Light Lofts
50 x 114 FEET
Shipping entrance on 35th St.
Possession May 1st
Apply Room 801 on Premises or Your Own Broker.

Floor, 7500 Sq. Ft., West Side
Suitable for storage or manufacturing; fireproof building, excellent corner light, heavy construction, freight and passenger elevators, heat; possession on short notice.
Wm. H. Whiting & Co., 41 Park Row

STORE, Broadway, Near 57th St.
Splendid Location for
High Class Drug Store
Edw. H. Reynolds 37 WALL ST. Hanover 7590.

REAL ESTATE TRANSFERS.

WEDNESDAY, MARCH 13.

With name and address of purchaser and attorney. When attorney's name is omitted address party of the second part.

Manhattan.

AMSTERDAM AV, 1,492-94, w s, 40 ft s of 134th St, 40x100; James B. Reynolds to Millblanche Realty Corp., 68 Broad St, all liens, Jan. 29; attorney, G. D. Gregory, 68 Broad St....$100

BOWERY, 163, e s, 117.6 ft n of Broome St, 28.6x226.6 to w s of Chrystie St, No. 133, x 28.8x irregular, mtg on No. 163, $28,000; Frankfort St, 25, s s 67.1 ft e of William St, 21.11x68.11, mtg $24,000; Pearl St, 284 and 286, s e corner of Beekman St, 40.2x 62.6x irregular x53.3; Alice C. J. Cochery to Sophie A. Coignet, Paris, France, all title, deed of trust; attorneys, Hoadley, L. & J., 22 William St....$1

BROOME ST, n e corner of Chrystie St, 122 to 126, 62.5x75, foreclosure March 7, 1918; John S. Sheppard, Jr., referee, to Lawyers Mortgage Co., 59 Liberty St; attorneys, Cary & Carroll, 59 Wall St....$70,000

CANAL ST, 533 to 541, n e s, 101 ft s e of Washington St, 41x101x irregular; Kobre Assets Corporation to Jules Realty Co., 170 Broadway, mtg $72,000; attorneys, Eisman, L., C. & L., 135 Broadway....$1

CHAMBERS ST, 84-86, s s, 192.8 ft w of Broadway, 50x75.1, with all title to any strip or gore on w; City Real Estate Co. to Chemical National Bank, 270 Broadway, b. and s., March 12; attorneys, Roosevelt & Kobbe, 44 Wall St....$100

ESSEX ST, 167, w s, 225 ft s of Houston St, 25x87.6; N. Y. State Sunday School Association to Lawyers' Mortgage Co., 59 Liberty St....$25,396

LENOX AV, e s, 49.11 ft n of 141st St, 50x100; Landesman Realty Co. to Beneher Realty Corp., 616 Lenox Av, ½ part, mtg $51,625, all liens, March 11....$1

SAME PROPERTY; Benjamin Ehrlich to same, ½ part, mtg $51,625, all liens, March 12....$1

LEXINGTON AV, n e corner of 119th St, runs e 60x n e 78x n 29.3x w 55.3 to avenue x s 68.2 to beginning; Park Av, 1,807 to 1,813, e s, 75.8 ft s of 125th St, 63x90; Leo J. McCarthy to John E. Sheehy, 1,374 Lexington Av, 1-5 part, May 12; attorneys, Sheehy & McCormack, 256 Broadway....$1

MADISON ST, 292, s e corner of Montgomery St, 17x49.9x18.6x49.9; Rosie Schatz to Ida S. Prinoff, 210 Roebling St, Brooklyn, mtg $8,325, all liens, March 8....$1

PARK AV, 1,021-23, n e corner of 95th St, 42.2x82.2; Judith C. Stettinius to Edward R. Stettinius, on the premises, mtg $100,000, Jan. 31, 1918; attorneys, White & Case, 14 Wall St....$1

WILLETT ST, 49, w s, 44.8 ft n of Delancey St, 25x88, to alley, with rights to alley leading to Delancey, 10x69.9; Jacob Rubin to E. & H. Realty Co., 11 James St, all liens, March 11; attorney, David E. Hurwitz, 115 Broadway....$1

2D AV, e s, 60.1 ft n of 113th St, 20x80; Catherine Friekel and another, executors, &c., to Alfred Simon, 2,208 2d Av, mtg $5,000, March 9; attorney, Title Guarantee and Trust Co., 176 Broadway....$8,600

3D AV, s w corner of 126th St, 24.11x90; James H. Purdy to Purdy Estate, Incorporated, 2 Rector St, ½ part, mtg $10,000; J. H. Purdy, Jr., 71 Broadway....$1

3D AV, 2,189, e s, 52 ft n of 119th St, 23x 80; Mabel S. Hurd to James H. Purdy, 14 West 122d St, mtg $18,000, Nov. 17; attorney, J. H. Purdy, Jr., 71 Broadway....$1

5TH AV, n w corner of 134th St, 24.11x110; J. B. Reynolds to Millblanche Realty Corp., 68 Broad St, all liens, Jan. 29; attorney, G. D. Gregory, 68 Broad St....$100

54TH ST, 508 East, s s, 169 ft e of 1st Av, 25x100.5; Johanna S. Riedemann to Heinrick Yungk, Fort Lee, N. J., mtg $14,000, March 11; attorneys, Glover & Washburn, 61 Broadway....$1

58TH ST, s s, 100 ft w of 8th Av, 21x100.5; Frederick and Bertha Fischer to Emma R. Fischer, 987 8th Av, quitclaim, correction of deed, March 12; attorney, N. Y. Title and Mortgage Co., 135 Broadway....$1

74TH ST, 105 West, n s, 120 ft w of Columbus Av, 20x102.2; Caroline H. Dawbarn et al., ex'rs, &c., to Helene McGrath, 109 West 74th St, March 4; attorneys, Rumsen & Morgan, 20 Exchange Place....$100

97TH ST, 205 East, n s, 115 ft e of 3d Av, 25x100.11; Jennie Paley to Mabel Prell, 119 West 71st St, mtg $13,000, all liens, bond and security, c. a. g., March 12; attorneys, Middlebrook & B., 46 Cedar St....$100

105TH ST, 106 East, s s, 60 ft e of Park Av, 20x100.11; Pauline Levy to Pasquale and Onofrio Damone, 106 East 105th St, mtg $8,000, March 12; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

126TH ST, 68 West, s s, 210 ft e of Lenox Av, 18.9x99.11; Rosa Wolff to Hy. W. Kriete, 61 West 125th St, March 11; attorney, Title Guarantee and Trust Co., 176 Broadway....$1

131ST ST, s s, 190 ft e of 8th Av, 15x99.11; Iphigenia Z. Place to Oliver J. Wells, 34 East 62d St, Oct. 5; attorneys, Wells & S., 34 Nassau St....$6,000

Bronx.

COLUMBUS AV, s s, 25 ft e of Taylor St, 25x100; Anna Piciulo to Nathan Ende and another, 628 Van Nest Av, mtg $4,000, March 12; attorney, E. Rolph, 535 East 177th St....$100

HEATH AV, n e corner of Albany Crescent, 94.11x65x65.8x72; Benenson Realty Co. to T. Emory Clocke, 800 Riverside Drive, March 12; attorneys, Clocke, K. & R., 391 East 149th St....$100

JEROME AV, w s, 76.8 ft s of Burnside Av, 110.4x100x73.3x106.8; Fisher Lewine to Enwel Realty Corporation, 135 Broadway, mtg $26,000, March 11; attorneys, Eisman, L. C. & L., 135 Broadway....$100

SPOFFORD AV, n s, 250 ft w of Brown Av, runs n 100x w 6.6x s 120.6x e 44.6; I. & H. Construction Corp. to Mary F. Vandewater, 69 North Broadway, White Plains, N. Y., Feb. 1; attorney, J. Albert Lane, 320 Broadway....$100

UNIVERSITY AV, 1,611-1,615, s w corner of 175th St, runs s 182.6x w 100x n 184.6x e 51.10x e 51.10; Malex Realty Corp. to Normar Real Estate Corp., 170 Broadway, mtg $192,750, Feb. 23; attorney, Alex S. Natanson, 170 Broadway....$100

VALENTINE AV, e s, 300 ft n of 195th St, 65.3x96x62.10x94; John K. McAfee to Howard Haviland, 601 7th Av, Brooklyn, mtg $6,000, Feb. 9; attorneys, Reeves & T., 165 Broadway....$1

15TH ST, s s, being Lot 105, map of Wakefield, 100x —; William M. Sherwood to Minnie W. Brown, 156 Hooper St., Brooklyn, Feb. 1; attorney, S. W. Murphy, 260 Broadway, Brooklyn....$1

163D ST, n s, 110 ft e of Simpson St, runs e 86.7x e and n e 83.9x n 46.8x n 7.7x w 142.5x s 96.11; D. & D. Land and Improvement Co. to Lulu Pfleging, 578 Oak Tree Place, mtg $240,000, March 11; attorneys, Morris & McV., 32 Liberty St....$1

CROTONA AV, 2,256, e s, 24.2x42 to former Clinton Av x 24x41.2; William B. Murphy to Aaron Katz, 730 Garden St, mtg $3,000, March 11; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

POND PLACE, n e corner of 197th St, 50x 74.6x54x54; George J. Hunken to Louis W. Riehl, at corner of 31st and State Sts, Queens, mtg $5,000, March 13; attorneys, O'Hara Bros., 200th St and Webster Av.$100

WASHINGTON AV, e s, 96 ft n of 169th St, 25x112.9; Edw. M. Tilburn to Catharine M. Tilburn, his wife, 1,306 Washington Av, mtg $4,400, March 13; attorney, G. Frey, 3,429 3d Av....$500

237TH ST, 220 East, s s, 45x100; Karl Gutscher to William J. Dohen, 220 East 237th St, mtg $1,000, Jan. 19; attorneys, O'Hara Bros., 200th St and Webster Av.$100

237TH ST, 327 East, n s, 25x100; also 147th St, 546 East, s s, 25.8x100; also St. Ann's Av, 471, w s, 25x100; also 1-3 part St. Ann's Av, w s, 50 ft s of 147th St, 50x100; Mary E. Bunt to James Bunt, 410 East 141st St, trustee, July 18, 1917; attorney, J. T. Bunt, 302 Broadway....$1

MORTGAGE LOANS.

Wanted to borrow, immediately, $5,000; will give as security block front lot at Long Beach worth double this amount. Captain H. J. Vogler, 130 East 51st St. Tel. Plaza 4883.

REAL ESTATE.

New Jersey—For Sale or To Let.

TELEPHONE ME NOW.—If sold immediately, beautiful new suburban home goes for $300 and small monthly payments, less than rent; 30 minutes from New York, 7 1-3c. commutation fare; 6 rooms, tiled bath, parquet floors, beamed ceiling, brick fireplace, built-in bookcases, bedrooms in white enamel; steam heat, water, gas, electricity, handsome fixtures; near schools and station; 70 trains daily. John A. Baldwin, 80 Maiden Lane. John 5047.

Boonton.—Thirty miles from city; gentleman's estate consisting of 90 acres; large new mansion, three baths, gas, electricity; garage, gardener's cottage, barn; orchard; lake; $50,000; free and clear; make terms or consider exchanging for income property or smaller place and cash. Irving H. Wolfe, 225 West 39th St., New York.

TWO NEW SIX-ROOM HOUSES.
Every improvement; tiled baths, open fireplaces, large porches; three minutes station, half hour out; restricted residence section; on large garden plots, 80x142 and 43x137; priced at $5,500 and $3,800; easy terms. FRANK MILLER, 13 Park Row. Tel. 8685 Barclay.

Make your rent pay off your home; six-room modern dwelling, all improvements, half hour out; near station and trolley. W. Brady, 21 Park Row.

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy.—24,985.
Notice is given that GEORGE A. MOHLMAN, Bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, April 15th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
STANLEY W. DEXTER,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy.—23,556.
Notice is given that MURRY KAUFMAN, Bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, April 15th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
STANLEY W. DEXTER,
Referee in Bankruptcy.

REAL ESTATE.

Manhattan—For Sale or To Let.

A TROUBLELESS INVESTMENT.
150 ft. x 85 ft. deep, near new Canal St. 7th Av. subway station, two-story fireproof under construction, leased one tenant for $15,000; $150,000, half cash; remainder can stay at 5%; brokers invited. Canal, S box 368 Times Downtown.

Near 5th Av., below 34th St., 5-story partly altered building, with stores, 25x100; sell cheap; any terms, or might trade. Sterling Realty Co., 51 Wall St.

With builders' loan, desirable corner and inside lots. Sterling Realty Co., 51 Wall St.

Bronx—For Sale or To Let.

Five-story, modern, extra wide apartment house; 20 families; 18 rooms floor; rental, $5,500; mortgage, $30,000, January, 1920; price, $42,500; sacrifice; entertain cash with other free, clear equity; location near Prospect Av., 165th St. Manss, 149 Broadway.

Long Island—For Sale or To Let.

Acreage Bargain.—Seventy acres, south shore, high, dry, level, light woodland; 1,000 feet express station; over 3,000 feet frontage main macadamized State highway; convenient bay; wonderful, high-class neighborhood; $75 acre, worth double. Q. M., 205 Times Downtown.

Owner must sacrifice 2 nice building lots, located in big factory town, near trolley and station, $100 each; need some cash; balance in 2 years. Store, 105 Flatbush Av., Brooklyn.

$1,250, full price for house, barn, outbuildings; large garden plot; house needs some small repairs; makes fine all-year home; in large manufacturing town; easy terms. Mrs. Paton, 105 Flatbush Av., Brooklyn.

Attractive all-the-year home; ten-room modern house; garage; large lawn; shade, shrubbery; garden; variety fruit; on main road; near Long Beach; bargain at $15,000. A 170 Times.

New York State—For Sale or To Let.

17-acre commuter's farm, house with every convenience, one minute from station; a wealth of fruit, shade, brook, woods; outbuildings; $10,000; map, photo. Inquire HOWARD GOLDSMITH, 110 West 34th St.

Real Estate Wanted.

Attention, Owners of Apartments!—If not satisfied with present agency and management of your apartment, try us; personal, economical, conscientious management. William Bettmann, 1,895 7th Av., corner 115th St. Cathedral 9618.

FARMS.

Long Island—For Sale or To Let.

Small farm, 6-room house, large plot of fertile land for chickens, vegetables, berries, &c.; easy terms to reliable party; $1,900 complete. Write to Farm Owner, Box 218 Times Downtown.

New Jersey—For Sale or To Let.

For Sale.—Commuter's farm, Bergen County, hour out; modernized house; 50 acres; bargain. W. Butscher, 21 Park Row.

Connecticut—For Sale or To Let.

Litchfield, Conn.—134 acres, 95 tillable; good soil, smooth, level fields; 10 acres fruit, 10-room house, 5 barns; on main road, near village; good markets. For particulars address Borgeson, 267 Main St., Bristol, Conn.

TO LET FOR BUSINESS.

RETAIL MILLINERY OPPORTUNITY.
FOR RENT.
PART OF STORE AND DISPLAY WINDOWS IN WOMEN'S READY-TO-WEAR SHOP TO LET FOR RETAIL MILLINERY; EXCELLENT 34TH STREET STORE LOCATION; LIVE PARTY CATERING TO POPULAR TRADE. ANSWER MILLINERY, O 14 TIMES.

COMPLETE LIST OF MERCANTILE SPACE.
Lofts, stores, buildings, factories, warehouses.
All locations.
AMES & COMPANY,
26 West 31st St.

THE MONOLITH BUILDING,
45 WEST 34TH ST.
OFFICES, single or suite; bright, cheerful; good service; $350 up; immediate possession.

LIGHT LOFT TO SUBLET
for two years, where lease may be continued; 11th floor; 25x135; light on four sides; 2 passenger and 2 freight elevators; adapted to showroom or light manufacturing; price $2,500. The Gill Engraving Co., 140 5th Av.

GARAGE TO LEASE, 235 WEST 69TH ST.; ACCOMMODATES 20 CARS; ALL CONVENIENCES; ABUNDANT DAYLIGHT; SUITABLE FOR OTHER BUSINESS PURPOSES. TELEPHONE COLUMBUS 4772.

3 light lofts, 15,000 square feet, modern fireproof building, in Bronx; electric light, steam heat, freight elevator. C. Rieger's Sons, owners, 450 East 148th St. Telephone Melrose 70.

Ground floor, 50x111, 15 Canal Place, near 138th St.; steam heat; convenient to all R. R. On premises or Toop, Pelham, N. Y. Tel. 2169 Pelham.

For Rent.—Two beautiful lofts, for commercial purposes; very cheap rent to reliable party. Federal Merchandise Corporation, 5 West 20th St., two doors from 5th Av.

LOFT TO LET.
Size, 50x100; light and airy, elevator service, electric light and power. Greenwald Bros., 3d Av., corner 87th.

Wanted to lease or sublease, office or loft space south Fulton St., 900 to 1,200 sq. ft.; light, heat; no manufacturing. Dwyer, 50 Pine St. Phone John 83.

Loft, Columbus Circle, (311 West 59th St.;) north skylight, 22x90, elevator, heat, modern building. Apply on premises, or Rieser, Madison Square 5350.

WILL BUILD FOR TENANT.
Estate owning waterfront property will erect manufacturing or warehouse buildings for responsible tenants. V 69 Times.

Extra fine office to let, 460 square feet. Diehl Mfg. Co., Singer Building, 149 Broadway.

Furnished offices and deskroom, with stenographic service; newly furnished. Apply Suite 308, 51 East 42d St.

PARLOR STORE, $1,300.
130 West 34th, at Broadway, 25x65; light. AMES & CO., 26 W. 31ST, OR JANITOR.

FIFTH AVENUE SHOP,
Near Waldorf; ground floor; rent $250.
AMES & CO., 26 WEST 31ST ST.

To Sublet.—Parlor floor on Broadway, below Fulton St. Inquire W. J. Swift, 175 Broadway, one flight up.

Bargain.—Large, light loft on 5th Av., above 42d St.; sublease; manufacturing allowed. Gulden, 542 5th Av., (45th.)

Stores and Lofts.—Fifth Av. section; Summer concessions. Gulden, 542 5th Av.

Store and basement, 1,268 Lexington Av., (86th) express subway station on block.

51st., near 5th Av.—Attractive parlor floor, suitable any business, doctor. Circle 2883.

Parlor floor and front basement; electricity; all conveniences; reasonable. 57 West 52d.

Two lofts, 45x78; elevator, steam heat. 630 1st Av. Telephone 3015 Morningside.

Sublet part well lighted office suitable for desk room. Room 1302, 432 4th Av.

Desk space to rent. Room 920, 1,133 Broadway.

99 Maiden Lane — 4-story building, store, whole or part; rent low.

Office and large window privilege for business, electrician preferred. 59 5th Av.

Wanted for Business Purposes.

Wanted, three or four offices, about 800 square feet, furnished or unfurnished; financial district; occupancy May 1. Phone Rector 1552.

Ground floor and cellar, 3,000 to 4,000 square feet; light front and rear; below 59th St.; rental about $1,000. O 18 Times.

Dental office wanted, New York City or vicinity: ethical. V 46 Times.

HOUSES TO LET—FURNISHED.

Manhattan.

WASHINGTON PLACE, 121.
Washington Square district. Part of Colonial house; 7 rooms, 2 baths; piano, furnishings; open fireplaces; garden; detached studio if desired. Call between 1 and 6.

Westchester.

Furnished house to let for Summer or year; 4 master bedrooms, 2 baths, screen sleeping porch, maid's room and bath; garage; good bathing; $250 a month for Summer. Write P. O. Box 623 Rye, or phone Rye 647.

Long Island.

At Belle Harbor.—Near ocean, beautiful 12 room furnished stucco house. Address 8 East 18th, Manhattan.

HOUSES TO LET—UNFURNISHED

Manhattan.

552-558 West 149th St.—One of four 4-story dwellings; will install steam heat for responsible tenant leasing all four houses. Warren & Skillin, 174 Fulton St.

Westchester.

Bronxville, Marquand Av.—Artistic modern stucco house, 11 rooms, 2 baths; reasonable rent, $75. Owner's telephone 598 Bronxville.

Unfurnished Houses Wanted.

High-class private dwelling, 25-foot front; 10 to 12 large rooms, 3 to 4 baths; 3 years' lease from April 15; must be in good condition; rental not exceeding $25,000 per annum; state location and full particulars. Box 2, Station T.

HOUSES FOR SALE OR TO LET.

Manhattan.

TO SETTLE AN ESTATE.
Beautiful house, East 74th St., cost $125,000; will sell $75,000. G 110 Times.

Near 46th St. and Madison Av., 4-story corner private house; big future. Sterling Realty Co., 51 Wall St.

Private houses, various locations, $45 to $125. Apply Barnett, 11 East 125th.

Brooklyn.

Flatbush.—Convenient; detached; substantial; parquet; 9 rooms; steam; easy terms; equity $8,500; might exchange. Boughton, 364 East 21st, Brooklyn.

Queens.

5c. fare to handsome 6-room cottage; steam heat, electricity, and gas, parquet floors, tiled bath and kitchen; good neighborhood; deed on small cash payment to reliable party and balance easy. Richardson, 105 Flatbush Av., Brooklyn.

$15 MONTHLY pays principal and interest on my cozy home; all improvements; only $100 down to quick buyer; block from trolley. Seyman, 105 Flatbush Av., Brooklyn.

Long Island.

Just completed, ideal new 7-room house, on plot 40x100; very high ground; beautiful view; several trees on premises; North Shore, Long Island, 23 minutes from Pennsylvania Station; 4 minutes' walk from station; Hy-tex brick fireplace, parquet floors, hardwood finish, beamed ceilings, paneled walls, extra breakfast room with built-in Dutch table and benches; exceptional kitchen facilities; steam heat; tiled bath; large clothes presses and linen closet; open attic; small cash payment down and $45 a month; telephone, call, or write at once. Bayside Homes Co., Inc., 47 West 34th Street, New York City; telephone Greeley 563.

For rent from May 1 to Nov. 1, 7-room, completely furnished house and garage at Belle Harbor, L. I.; waterfront property; $1,000; 40 minutes by train from Pennsylvania Station. For further particulars write N 88 Times.

Westchester.

A REAL HOME.
House never occupied except by owner; 10 rooms, 2 baths, sleeping porch, second floor, 30x10, screened, Venetian blinds; first floor porches glassed in Winter, screened in Summer; hot water furnace, Pittsburgh heater; two-car garage, four living rooms, bath, storage loft; grounds 100x250, street to street; concrete walks, driveway; easy terms; trial rent; owner on premises. Lucius Henderson, 10 Faneuil Place, New Rochelle. Tel. 3950.

Sale, Larchmont.—Bungalow, 8 rooms, 2 baths, stone fireplace; plot 90 feet frontage; bargain; price $7,500 if sold before April 1. F. L. Egger. Tel. Murray Hill 2326.

At Mountain Station, South Orange.—Two houses, 10 rooms each; all improvements; $8,500; rent $60. O. S. Thompson, 257 4th Av., New York. Telephone 3163 Gramercy.

New Rochelle.—Sacrifice nine-room house, garage; going South. F., 202 Times.

New Jersey.

I am offering for sale my home, situated in the finest suburban section in the State; this house is exceptionally well built and will surely appeal to you; for a small cash payment, balance monthly, less than rent, you can buy this wonderful six-room house, on a very large plot, with fine old shade trees, beautiful lawns, open fireplace, sleeping and dining porches, parquet floors; surrounded by refined neighbors on a highly restricted property, with every city improvement, and only 30 minutes away; price $5,500. Call, write, or phone M. D. Ayers, 146 West 36th St. Phone 4535 Greeley.

YOU CAN BUY my cosy little home, in a beautiful suburb, for a small cash payment; balance monthly; less than rent; it is a home of 9 rooms, two tiled baths, on a very large plot with fine old shade trees; open fireplace; parquet floors; surrounded by refined neighbors; in a highly restricted section, with every city improvement; permanent rights to beautiful lake; only 45 minutes away by train; price $7,000. For pictures and details write J. J. H., Post Office Box 529, New York City.

For sale or rent, unfurnished, on Sound and park, Larchmont, N. Y.; expansive view; nearly an acre; fine trees; new stucco house, eleven rooms, three baths, two lavatories, sleeping porches, hardwood trim and floors; boating, bathing, and fishing. Apply to D. M. Gerriets, 19 Nassau St., Suite 1747. Phone 8390 Rector.

For sale or rent, furnished, or unfurnished, if long-term lease, Short Hills, N. J., 14 rooms, 5 master bedrooms, 4 baths, 2 living rooms 16x28, 2 porches 14x28; about 2 acres, Summer house, tennis court, 2-car garage, steam heated, man's large room; can be seen by appointment. Telephone Spring 1471.

AT RIDGEWOOD, N. J.
Desirable Suburban Homes.
Rentals $65 to $250 per month.
Full particulars either office.
S. S. WALSTRUM-GORDON & FORMAN,
120 Broadway, N. Y. Ridgewood, N. J.
Rector 7718. Tel. 555.

One block from ocean; new 3-story dwelling, stucco on hollow tile walls; 10 rooms, 3 tile baths; garage; will sacrifice on easy terms. Office 809, 71 Nassau St., N. Y.

BELMAR.—Choice Summer home, all improvements; five bedrooms. Send for photo and particulars. Box 103 Newark, N. J.

Houses Wanted.

Wanted, bungalow, small house, good bathing, moderate price; full particulars. X 240 Times Annex.

APARTMENTS TO LET.

Furnished—East Side.

53TH, 150 EAST.—Two rooms, non-housekeeping, suitable physician, dentist, or bachelor apartment.

53D, 5 EAST.—Attractive two rooms, bath, kitchenette. Plaza 3609, 11-3.

55TH ST., Near 5th Av.—3-room housekeeping apartment; light, clean, beautifully furnished; $135; will sell contents $1,300. Telephone 1381 Murray Hill.

55TH, EAST.—Suite of two rooms and bath. Phone 6958 Plaza.

57TH, 19 EAST.—Two rooms, bath, fully furnished; by month; Superintendent on premises.

80TH, 158 EAST. — Handsomely furnished, large room, bath; private residence. Lenox 1658.

APARTMENTS HANDSOMELY FURNISHED CLARK REALTY, 30 E. 42d, Vanderbilt 1450.

ATTRACTIVE TWO-ROOM APARTMENT for bachelors in private house. Telephone Plaza 2200.

EAST EIGHTIES.—Exclusively furnished 7 rooms, 2 baths; 11th floor; linen, silver, grand piano; excellent cook; immediate possession; long, short lease. Z 334 Times Annex.

ATTENTION!—Apartments, furnished; two rooms and bath; full hotel service; one block from subway; $14 to $17.50 weekly. Hotel St. Louis, 34 East 32d St., and Hotel Senton, 35 East 27th St.

DISTINCTIVE, artistic six rooms, immediate possession, $85 until October. Telephone Gramercy 723.

Exceptionally furnished, light, airy, five-room apartment; Lexington Av., near East 65th St.; grand piano; moderate rental. Telephone Plaza 6404.

GRAMERCY PARK.—Two attractive rooms, kitchenette, bath, very reasonable. 80 Irving Place.

THE WOOLSEY.
141 East 44th St.—Two rooms,
bath, and kitchenette, $92.50, furnished.

Furnished—West Side.

13TH, 106 WEST.—Small housekeeping apartment, electric lights, steam heat, telephone; furniture for sale cheap; rent reasonable; lease until October; can renew. Apartment 7. Chelsea 5070.

45TH, 341 WEST, (just off Broadway.)—New elevator building; 1-2-3 rooms, bath, kitchens or kitchenettes; $50 up monthly; references indispensable. Tel. Bryant 6255.

47TH, 132 WEST, (Felix-Portland.)—Desirable suites, 2 rooms and bath, reasonable; special monthly rates; American, European plan.

48TH ST., 49 WEST, NEAR 5TH AV.—BEAUTIFULLY FURNISHED LARGE SITTING ROOM, ALCOVE BEDROOM, BATH, KITCHENETTE. SEEN ANY TIME.

57TH, 200 WEST, (Opposite Carnegie.)—Elegant 4-room apartment, with kitchen, pantry, bath; 14th floor; southern exposure, 12 outside windows; exquisitely furnished; silver, linen, Steinway; refrigeration; service and passenger elevators; restaurant; $250 month; subway station in building almost completed. Prescott, 14-H.

57TH, 130 WEST.—Two rooms, bath, kitchenette, studio building, furnished or unfurnished.

59TH, 100 WEST.—Overlooking Central Park; sacrifice small apartment, kitchenette; exquisitely furnished; new building; restaurant, maid service. Mason.

59TH, 36 WEST.—Two rooms, bath, kitchenette, from April to October; Central Park view; inspection 6 and 7 P. M.

67TH, 30 WEST.—May to October, 4-room studio apartment, with two bedrooms and kitchen, Steinway grand, period oak furniture, $150 a month.

70TH, 10 WEST.—Exceptional high-class three rooms, bath; suitable dentist, physician; breakfast optional; also large room; private house.

72D, 167 WEST, (near Broadway.)—Attractive 3 rooms, bath, kitchenette; subway express; rent reasonable balance of lease. Whitney, 3d floor, rear.

72D ST., WEST. — Handsomely furnished apartment, 2 large rooms, kitchen, bath, piano, $135. Elberson, 25 West 42d St.

APARTMENTS TO LET.

Furnished—West Side.

72D, 124 WEST.—Attractively furnished new 5-room apartment; southern exposure; windows on three sides; April to October.

74TH, 254 WEST.—Studio apartments, one or two rooms, beautifully furnished, with or without private baths; electricity, telephones; maid service.

79TH, 302 WEST.—Beautifully furnished apartment, 7 rooms, all outside, between West End and Riverside Drive; sublet at once. Call Mrs. F. Powell, Schuyler 9616.

79TH ST., WEST. — Handsomely furnished apartment, 7 rooms, 2 baths, piano, $165; large, light rooms. Elberson, 25 West 42d St.

89TH, 305 WEST.—Private house; 2d floor; 2 large rooms, bath, kitchenette, electricity, service, $100; three-room studio, $45.

80S, (West End.)—Six rooms, two baths, handsomely furnished, reasonable. Columbus 3974.

83D ST., (near Drive.)—Handsomely furnished elevator apartment, 5 large rooms, 2 baths, $150. Elberson, 25 West 42d St.

86TH, 340 WEST, (Netherlands.)—Well furnished two-room, bath, kitchenette apartment. McDaniels.

90S, (west of Broadway.)—High-class six rooms, two baths; overlooking Hudson; $165. Particulars 745 West End Av., near 97th St.

94TH, 178 WEST.—Artistically furnished 5 rooms; linen; electricity; all cars convenient. Garrett.

95TH, 206 WEST.—Artistically furnished, five sunny rooms; silver, linen; elevator. Apt. 2-B.

96TH ST., WEST, (near Park.)—Floor; beautiful private home; 2 bedrooms, 2 baths; electricity; gentlemen. Phone Riverside 5413.

113TH ST., 517 WEST.—Sublet an exquisitely furnished 5-room apartment, complete in every detail, including silver and linen; very high class apartment house. Apartment 52, telephone 8240 Morningside.

115TH, 601 WEST.—Hansome rooms, two baths; $125 monthly; modern. S 321 Times Downtown.

116TH, 610 WEST.—Three-room-bath-and-kitchenette apartment, 8th floor, rear; southern exposure; references. Telephone 3040 Morningside.

119TH ST., 435 WEST, Laureate Hall, (N. E. Amsterdam Av.)—Comfortably furnished 3-roomed apartment, kitchenette, piano; every convenience; ideal location and service; $80. Tel. Morningside 8200, between 8 and 12:30.

124TH ST., 534 WEST.—Attractive furnished six-room apartment; improvements; reasonable.

133D, 600 WEST.—Corner elevator apartment 5 sunny rooms, completely furnished, newly decorated; shower; to October; reasonable. Superintendent.

A NEW APARTMENT HOTEL.
Newly furnished and decorated; complete hotel service; two and three rooms and bath; 9 to 14 windows, with unobstructed views and three exposures to each suite; rates, $80 monthly and up; weekly rates; breakfast and dinner, $9 weekly, (optional.)
HOTEL NOBLETON, 126 WEST 73D ST., one block from subway express and elevated. All cars, bus lines. C. M. Bellak, Mgr. Dir.

APARTMENTS—Beautifully FURNISHED
2 TO 5 ROOMS AND BATH,
with or without kitchen; attractive restaurant, table d'hote and a la carte; best food, reasonable prices; complete hotel service; $60 monthly up; near Riverside Drive, Central Park; 2 blocks from 96th subway.
HOTEL SCHUYLER ARMS,
305 West 98th St. Near Broadway.
Telephone Riverside 6100.

APARTMENT RENTING A SPECIALTY; FURNISHED, THREE MONTHS OR LONGER. SLAWSON & HOBBS, 162 WEST 72D ST.

APARTMENT Hunting Unnecessary. Consult Mrs. Dingleman, Renting Specialist, 154 West 72d. Columbus 836.

ATTRACTIVE 3-room apartment, bath, good piano, in Washington Square district; terms reasonable. Phone Chelsea 5869.

BREAKING up housekeeping, will completely furnish any five or six room apartment party desires with my own attractive furniture, curtains, piano, &c. Z 357 Times Annex.

BROADWAY, 2,534, at 96th St. Subway Station, (The Martha.)—One, two, three rooms and bath; maid service and linen; $40 to $80. Tel. 1156 Riverside.

CENTRAL PARK WEST AND 68TH ST.—Seven-room apartment, completely and richly furnished, to let from May 15 to Oct. 15. Apply F. G. Wilson, 150 Lafayette St.

CENTRAL PARK WEST.—Beautiful 6 rooms, corner, southern exposure, $125. Schuyler 1715.

CHARMING, sunshine flooded 7-room apartment, facing Central Park; inspiring panorama from large private balcony; open fireplace in big living room; valet service; restaurant; fully furnished; reduced rent to Oct. 1. Phone Plaza 6958.

COMPLETELY and beautifully furnished apartment to rent until Sept. 15, 7 rooms, 4 fronting West End Av., 2 baths, 99th St. Telephone 6625 River.

FURNISHED apartments. Miss Hinton, care Butler & Baldwin, 280 Madison Av. Murray Hill 6632.

HANDSOMELY furnished apartments, choice localities, best buildings, long-short leases. Apply Clark Realty, 30 E. 42d. Vanderbilt 1450.

LADY'S 7-room private apartment, within block of Riverside Drive; rarely beautiful in appointment; exceptional opportunity for adult family desiring home of distinctive atmosphere; references essential. Phone 5078 Riverside.

RIVERSIDE DRIVE, 230.—Furnished, convertible parlor bedroom, living room, kitchen, bath, all outside rooms; couple, bachelors; references. Apartment 5.

RIVERSIDE DRIVE, 790, (Apartment 10G.)—Choice eight-room apartment; two baths; facing Drive; to sublet furnished or unfurnished; rent reasonable.

RIVERSIDE (116th).—Handsomely furnished 4 rooms, 12th floor, $115 month. Vanderbilt 1450.

Six rooms, homelike; mahogany; Steinway Grand piano; reference; near park. Schuyler 1787.

TWO ROOMS, kitchenette, and bath; completely furnished; will rent to responsible tenant till October or later. Plaza 9557.

UNUSUAL AND DISTINCTIVE.
Five large rooms, all outside, fitted as the fastidious require; block to Riverside; references. 220 West 110th. Apartment 92.

UNUSUAL OPPORTUNITIES.
Handsomely furnished sublet apartments. Wickliffe Gray, Agent, 269 W. 73d. Columbus 3974.

WASHINGTON SQUARE NORTH.—Sunny two and three room apartments, charmingly furnished, homelike, comfortable; suitable officer, officer's family or bachelor; long or short time. Telephone Spring 1323.

WEST END AV.—To responsible tenant, sublet unfurnished, seven rooms, three baths, from April 1 to Oct. 1, 1919, annual rental $2,400; twelfth floor, unobstructed view; all outside rooms; southern and eastern exposure. Charles E. Rice, Jr., 52 Wall St. Hanover 5710.

WEST END AV., 575, (corner 88th.)—To sublet from May 1 to Oct. 1, five-room, two-bath apartment; southwestern exposure; newly furnished by interior decorator; linen, china, silver, and baby grand player-piano included. Schuyler 2489.

WEST OF CENTRAL PARK.—Perfectly appointed apartment, with kitchen, pantry and servant bedroom, from April 1 to Jan. 1; suitable for gentleman or married couple. For further information, write to W. Jucker, 705 5th Av.

WEST END AV., 575.—To sublet, beautiful six-room furnished apartment, from May 1 to Sept. 1; responsible party only need communicate. M. Asinof, 801 Broadway.

WEST END AV. (90's).—Handsomely furnished 6 rooms, 2 baths apartment, 11th floor; immediate possession; $175. Vanderbilt 1450.

WEST END.—Seven rooms, 3 baths, exquisitely furnished; sacrifice. Columbus 3974.

New York State.

MONTGOMERY ST., 106, Poughkeepsie.—For rent, nicely furnished flat, five rooms, all modern conveniences, in best residence section Poughkeepsie; no children. Phone Poughkeepsie 726 W, or apply Mrs. T. C. Thompson.

Unfurnished—East Side.

27TH ST., 142 EAST.—Elevator apartments, excellent service; central location; 45 rooms.

37TH, 154 EAST.—Newly altered building. Apartments of 2 rooms and bath.
Rents $600 to $780, including care of rooms. Door service. Breakfast. Valet.
PAYSON McL. MERRILL CO., Inc., Agt.
9 East 44th St. Telephone Murray Hill 8300.

49TH, 11 EAST.—Two and three rooms, elevator apartment; all modern improvements. Apply Superintendent.

78TH ST., 42 EAST.—New elevator apartment, 2 or 3 large, light rooms, with bath. Agent on premises.

JUST off Washington Square, four-room studio apartment, detached from main house; private yard; to sublet unfurnished for remainder of lease, 1 year 5 months. Telephone Spring 3539 between 10 and 12.

MADISON AV., NEAR 59TH ST.,
5 and 6 Room Apartments, $125.
Corner, Southern Exposure; Large Rooms.
Regent Realty Company, 33 West 42d St.

NEW APARTMENTS, STUDIOS.
59 East 34th; 2 large rooms, bath, $70-$75.
AMES & CO., 26 West 31st St., or janitor.

Unfurnished—West Side.

16TH, 5 WEST.—Skylight studios, bachelor apartments, $30 to $60. Phone Chelsea 3106.

52D, 57 WEST.—Parlor floor, four rooms, parquet floors, electricity; suitable doctor.

56TH ST., 216 WEST, (Southeast Corner Broadway.)—Modern elevator apartment house, where unexcelled service is assured; we have to sublet from April to October two exceptionally desirable apartments of seven and eight rooms; attractive proposition to a desirable tenant. Apply superintendent.

72D, 240 WEST.—Two rooms and bath, with or without kitchenette, furnished or unfurnished; maid service.

APARTMENTS TO LET.

Unfurnished—West Side.

57TH ST., 200 WEST, (Opposite Carnegie Hall.)—New building; duplex studio and housekeeping apartment, 2 to 8 rooms, $1,800 to $4,500; studio living rooms, 25x30.
PAYSON McL. MERRILL CO., INC., Agt.,
9 East 44th St. Tel. Murray Hill 8300.

83D, 1 WEST (cor. Central Park West).—Six large outside rooms; possession April 1st; $100 per month. Apt. 3d floor west.

85TH, 252 WEST, (Apt. 1C.)—Modern two-room, bath, kitchenette; $65; seen 11 to 1 only; references.

90S, WEST.—Handsome elevator apartment, 6 rooms; $90. Elberson, 25 West 42d St.

93D ST. and Central Park West.—Eight-room corner apartment; rent $2,100.
LEWIS B. PRESTON, INC., 165 Broadway.

94TH ST., 1 WEST.—Elegant elevator apartment, eight large, sunny rooms, beautifully decorated, facing Central Park; would like transfer lease expiring next September, account going away.

111TH, 518 WEST.—High-class elevator, six rooms; also ground floor seven-room apartment, suitable for physician. Inquire Superintendent.

140TH, 202-230 WEST.—Elegant, large, light 5 and 6 room apartments; steam heat, hot water, telephone, electricity, modern improvements; rent very reasonable. Agent, 222 West 140th St.

143D, 617 WEST.—Sublet 6 rooms, 2 baths, or 7 rooms, 1 bath; overlooking Hudson River. See Superintendent.

165TH, 560 WEST, (Apt. 9-B.)—Seven rooms, two baths; beautiful view; furnished or unfurnished.

APARTMENTS, STUDIOS.
130 West 34th St.; 2 rooms, bath, kitch., $45.
AMES & CO., 26 West 31st St., or janitor.

BROADWAY, S. E. COR. 160TH ST.
EIGHT large, light rooms, high-class, elevator; electricity; complete service; low rentals. Superintendent, on premises.

CONVENT AV, 310, (cor 143d St.)—To sublet from May 1, 7 rooms; corner apartment; southern exposure; all outside rooms.

ELEVATOR APARTMENTS, $50.
274-276 West 19th St.; 5 light rooms, April 1.
AMES & CO., 26 West 31st St., or Supt.

FORT WASHINGTON AV., 35, (cor. 160th St.)—Front apartment, five rooms, sixth floor; sublet; $65; possession at once. Phone Audubon 6670, Apartment 6B.

RIVERSIDE DRIVE, 244, (Corner 96th St.)—Apartment facing the Drive, six sunny outside rooms; southwestern exposure; $100; immediate possession. Phone 2157 Riverside.

RIVERSIDE DRIVE, (West 139th.)—Apartment facing Drive, 6 rooms to sublet from April 1; moderate rental. Apt. 48. Audubon 3130.

Studios.—Washington Square section; all improvements; special Summer rates. Duross. 2377 Chelsea.

WEST END AV., 905, (Corner 104th St.)—Sublet six rooms, two baths, fifth floor, new building, view of river, lease to run 2½ years; $1,600 per annum. Apply Room 1022 25 Broad St.

WEST END AV., 465.—Superb 8-room apartment, 3 baths; possession April 1. Apply superintendent, Apartment 2-A.

340 RIVERSIDE DRIVE.
Apartments 2, 3, or more rooms; housekeeping or meals served if desired; exceptionally large, with fine view of Hudson. Superintendent, on premises.
EVERETT M. SEIXAS CO.,
4320 Murray Hill. 507 5th Av., (42d.)

APARTMENTS WANTED.

Furnished.

A JAPANESE gentleman desires a furnished room in a private family, either in Bronxville or White Plains, N. Y. 165 Broadway, New York City, Room 1,124.

YOUNG MAN wants furnished room with private family, homelike, permanent, between 25th and 72d Sts.; references. E 119 Times.

LIST YOUR FURNISHED APARTMENT.—Large demand; select clientele. Mrs. Dingleman, Renting Specialist, 154 W. 72d. Col. 836.

Desirable client wants handsomely furnished apartment, 5-7 rooms; East 40s, 50s; year, longer. Clark Realty, Vanderbilt 1450.

Unfurnished.

Walking distance of Times Square, three rooms and bath, all conveniences; moderate terms; business couple. E 126 Times.

FURNISHED ROOMS.

East Side.

18TH, 114 EAST, (Gramercy Section.)—Attractive large, small rooms; southern exposure; reception parlor.

24TH, 125 EAST.—Large front room, with small alcove; suitable for couple; elevator service, steam heat, electricity. Lukens.

31ST, 114 EAST; 30th, 39 East.—All attractively furnished; telephone, electricity.

34TH, 120 EAST (Ground Floor West).—Beautiful large, light room; all improvements.

39TH, (339 Lexington Av.)—Single or double room in private house; gentlemen.

45TH, 16 EAST.—Room, with piano; bath adjoining; single room; references; telephone.

35TH, 20 EAST.—Large front room; one flight; electricity, bath; $11; gentlemen.

72D, 60 EAST. — Attractively furnished room, with or without bath; strictly private dwelling.

77TH ST., 60 EAST.—Attractively furnished room, with or without bath; private dwelling; breakfast served if desired.

95TH, 101 EAST.—Bright furnished room, suitable for one or two; hot water; bath convenient. Kelly, Lenox 1759.

ATTRACTIVELY furnished room, with, without bath; exclusive residential section. Telephone 4191 Lenox.

MADISON AV., 180, (near 33d.)—Rooms, furnished or unfurnished; telephone; all conveniences.

West Side.

9TH, 41 WEST.—Single, sunny front rooms; modern conveniences; telephone; references.

47TH, 31-41 WEST.—Beautiful large one-room apartment, bath; steam, electricity; select.

48TH, 32 WEST.—Spacious second floor in quiet private house; 2 rooms, bath; all conveniences; other rooms.

49TH, 47 WEST.—Comfortable rooms; private baths; suites; electricity; southern exposure; elevator.

55TH.—Large, comfortable room, next bath, in modern corner elevator apartment. Dodsworth, 358 Circle.

58TH, 128 WEST. — Comfortable room for gentleman; refined home; conveniences; bath adjoining; references.

58TH ST., 40 WEST.
High-class suites, 2 rooms and bath.

58TH, 118 WEST.—Small room; well-kept home; $4.50 per week; breakfast optional.

58TH ST., 124 WEST. — Attractive large rooms; private bath.

64TH, 149 WEST.—Elegantly furnished large, sunny front room, large private bathroom; phone, electricity; select house; references.

64TH, 8 WEST.—Two connecting rooms; sunny; steam heat; electric light. Rogers.

68TH, 68 WEST.—Back parlor, with private bath, for light housekeeping; other rooms.

68TH, 31 WEST.—Pleasant, comfortably furnished rooms in private family.

68TH, 37 WEST.—Elegant, sunny room; refined people. Near park.

70TH, 145 WEST, (near Broadway.)—Attractive room adjoining bath; hot water, electricity; references.

70TH, 204 WEST.—Newly furnished room, running water, block 72nd subway; gentlemen.

70TH, 215 WEST.—Attractive rooms; newly furnished; with, without private bath; electricity; references.

72D, 242 WEST.—Attractive large rooms, private bath; steam heat, electricity; breakfasts; references.

73D, 136 WEST.—Large, south room, kitchenette, private bath, electricity. Columbus 4135.

73D, 121 WEST.—Comfortably furnished medium sized room; refined house; reasonable.

73D, 275 WEST.—Medium room; telephone and electricity.

74TH, 33 WEST.—LARGE, SUNNY ROOM, TWIN OR DOUBLE BEDS; CONSTANT HOT WATER; BREAKFAST AND SUNDAY DINNER OPTIONAL; PRIVATE HOME.

74TH, 161 WEST.—Bachelor suite, 3 rooms, bath; suitable 3; conveniences; will divide.

74TH, 5 WEST.—Cheerful, neatly furnished large and small rooms.

74TH ST., 137 WEST.—Nicely furnished single or en suite; running water; private bath.

75TH ST., West End Av., (northeast corner.)—Suite with bath; large, sunny rooms, with or without bath; reasonable; 1 suite suitable for doctor or artist; gentlemen preferred.

75TH, 34 WEST.—Beautifully furnished large room; all conveniences; maid service; electricity.

75TH, 125 WEST.—Beautiful, large room, with dressing room; all conveniences; exclusive.

75TH, 181 WEST.—Large, handsomely furnished, sunny room; southern exposure. Ross.

75TH, 143 WEST.—Newly furnished large and small rooms; running water; modern conveniences.

75TH, 137 WEST.—Newly furnished house; single rooms, $3-$4; telephone.

76TH, 148 WEST.—A large, comfortable front room, electric light, telephone.

77TH, 102 WEST.—Medium size furnished room; running water, electric light, telephone.

77TH, 158 WEST.—Large room, all conveniences; private house; references.

78TH, 122 WEST.—Beautiful, large rooms, with baths, kitchenette; small rooms; electricity; telephone.

78TH, 132 WEST.—Nicely furnished rooms, southern exposure, private baths; kitchenette optional.

FURNISHED ROOMS.

West Side.

78TH, 112 WEST.—Newly furnished, comfortable rooms; every convenience.

81ST, WEST.—Exceptionally large, beautiful room, private bath, three windows, overlooking park, porch, maid service, modern, private home. Schuyler 1826.

81ST, 120 WEST. — Handsomely furnished, sunny, large room, private bath. Schuyler 9024.

81ST, 27 WEST.—Large, beautiful studio, facing park; elegant private home; $60.

83D, 202 WEST.—Handsomely furnished suite, parlor, bedroom, bath; steam heat; independent entrance; $10 per week; private; references; gentlemen. Johnson.

84TH, 47 WEST.—Handsome second-story room, private bath, twin beds; attractive house.

85TH, 126 WEST.—Room, business woman, top floor, private home; electricity, lavatory; convenient.

85TH, 201 WEST, (near Broadway.)—Sunny outside room near bath; elevator. Apartment 5E.

86TH, 23 WEST.—Unusually large fine second floor front, sunny room, private bath; smaller room; breakfast; high-class house.

86TH, 206 WEST.—Furnished; running water; adjoining bath; elevator apartment; references; gentleman. King.

87TH, 209 WEST.—Parlor and parlor bedroom for 1 or 2; electricity; phone; subway, "L"; one flight up, east.

87TH, 340 WEST. — Attractive room with dressing room, adjoining bath; private house; $10.

89TH, 330 WEST.—Attractive parlor, piano, alcove, bedroom, bath; other room; steam, electricity.

93D, 259 WEST.—Large, attractive floor, one flight; private dwelling; every modern convenience, and single rooms.

93D, 146 WEST.—Handsome, sunny room, adjoining bath; electricity; every convenience; owner's house.

94TH, 250 WEST.—Beautifully appointed rooms, single or en suite, facing Broadway; couple or gentlemen. Apt. 2 North.

95TH, 316 WEST.—Single room; private family; bath adjoining; gentlemen. Apt. 41.

96TH, 27 WEST.—Room, attractively furnished, adjoining bath; conveniences; gentleman; private home; $7.

97TH, (758 West End Av.)—For rent furnished bedroom, sitting room, private bath; private entrance; gentleman; $9 weekly. Apt. 1 East.

99TH, 306 WEST.—Two newly furnished; lavatory; single, en suite; late breakfast; $8-$10. Willis.

103D, 303 WEST.—Large, sunny room, running water; newly furnished; next to bathroom; in private house.

109TH, 304 WEST, (between Broadway and Riverside.)—Entire third floor, two large, beautifully furnished rooms, dressing rooms, bath, kitchenette.

113TH, 536 WEST.—Comfortable rooms adjoining bath; private family; references. Apt. 21.

113TH, 541 WEST.—Attractive, comfortable, homelike room adjoining bath; very desirable; elevator. Hart.

118TH, 414 WEST.—Pleasant room; near Columbia; all conveniences; $4.25. Apt. 3.

117TH AND AMSTERDAM AV., (La Porte Hotel, opposite Columbia University, 8 minutes from 42d St.)—Large and small rooms, suites, private baths; transients $1 daily up; Flying Fame Cafeteria and Restaurant.

122D, 501 WEST.—Bright front room; no other roomers; apartment; $5. Beaman.

124TH, 546 WEST.—Large, light room, $4.50; electricity, phone, elevator service. Apt. 62.

165TH, 560 WEST, (Corner Broadway.)—Bedroom, sitting room, and bath; elegantly furnished; reasonable.

130TH ST., 393, (Lenox Av.)—Front parlor, suitable for two; steam heat; all conveniences; also small room. Willian.

CENTRAL PARK WEST, 437.—Nicely furnished double room, $5; single, $3. Hynd.

CENTRAL PARK WEST.—Sunny double room; home privileges; $7. Tel Academy 336.

CLAREMONT AV., 140, (125th St.)—Single front room, overlooking Grant's Tomb; private family; gentlemen; references. Apt. 34. Phone Morningside 5400.

CLAREMONT AV., 180, (125th.)—Attractive, clean room; suitable one, two; elevator. Tallman.

CLAREMONT AV., 195, (Apt. 26.)—Attractive two-room suite, front; elevator.

DESIRABLE ROOM, bath; small, refined family; near subway; moderate. Ellis. Phone 211 Morningside.

MORNINGSIDE DRIVE, 44.—Comfortably furnished room, gentleman or business woman. Apartment 53.

ONE OR TWO GENTLEMEN can find superior accommodations with refined private family; reference. Cathedral 9088.

RIVERSIDE DRIVE, 202.—Bright, cheerful room; running water 2 large closets; gentlemen preferred; board or breakfast optional. Stanhope.

RIVERSIDE DRIVE, 668.—Cheerful, well-furnished room; gentleman, business woman. Apartment 35.

RIVERSIDE DRIVE, 222.—Beautiful large room, facing Hudson; elevator; reasonable. Apt. 54.

RIVERSIDE DRIVE, 583, (135th St.)—Desirable room; every convenience; private family; $4. Apartment 45.

RIVERSIDE DRIVE, 73.—Attractive studio, $100; also room adjoining bath; Japanese valet service.

WEST END AV., 949.—Large double room; private bath; also outside room. Apartment 2A.

ROOMS WANTED.

Furnished.

Wanted for lady and her daughter in the Washington Square district, double bedroom and living room in private family, with breakfast and dinner. O 13 Times.

COUNTRY BOARD.

Westchester County.

Rockledge Manor Hotel and Cottages.—A convenient, refined home at moderate prices. 124 Bruce Av. Telephone 3344 Yonkers.

New Jersey.

ELMWOOD HOTEL.
No Coal Shortage Here.
43-45 South Walnut St.,
East Orange, N. J.
A New York family hotel filled with New Yorkers. 30 minutes from Broadway.
Room, with private bath and first-class table board for two, $20 to $33.
Room, with private bath and first-class table board for one, $13 to $17.
Parlor, bedroom, and private bath, with table board for two, $30 to $40.
All rooms handsomely furnished. Special reduction to permanent guests.

BOARDERS WANTED.

East Side.

38TH, 29 EAST.—Large, sunny room with private bath; also small room; studios.

61ST, 154 EAST.—Desirable rooms with all conveniences; telephone; table guests accommodated.

MADISON AV., 228.—Two large, sunny rooms, one with bath; telephone, electric lights; excellent table; table guests.

MADISON AV., 213, (36th.) — Attractive rooms; excellent table; references.

HOTEL RUTLEDGE, (163 Lexington Av.)—For refined women. Why not live at a hotel if you can do so at lower cost than a boarding house? Beautiful atmosphere; outside rooms; telephone, elevator; complete service; homelike; including meals, $14 weekly up.

West Side.

22D, 327 WEST, ("THE ELM.")—Two connecting rooms; private shower; electric light; table supplied with best the market affords; Southern home cooking; also one room for two: references required. Chelsea 2554.

54TH, 54 WEST.—Small, sunny rooms; references; table guests.

16 WEST 55TH ST.
Small rooms, bath, with board; references.

58TH, 37 WEST.—Attractive, sunny rooms; private baths; parlor dining; convenient location.

68TH, 56 WEST. — Suit particular people; handsomely furnished rooms, private bath; electric light; Southern cooking; attentive service.

72D, 122 WEST.—Attractive double, single rooms; electricity; excellent board; table guests accommodated.

72D, 318 WEST. — Exclusive pension; large room, private bath; small room; excellent table.

73D, 302 WEST.—Two double front rooms, private baths; home cooking; subway.

74TH, 102 WEST.—Front suite, second floor; private bath; also other rooms; steam, electricity; private phone; table guests accommodated.

74TH, 5 WEST.—Cheerful, neatly furnished large and small rooms, with board.

75TH, 139 WEST.—Large and hall second-floor front rooms with board; references.

76TH ST., (344 WEST END AV.)
Beautiful front room, bath, steam, electricity; also medium; home cooking; table guests.

76TH, 57 WEST.—Attractive rooms, suitable two; excellent cuisine; table guests. Schuyler 9725.

76TH, 129 WEST.—Sunny rooms; newly decorated; home cooking; parlor dining; table guests.

76TH, 239 WEST.—One large, one small room; excellent table; fine location.

78TH, 256 WEST.—Nice house for nice people at nice prices; 1 single, 1 double room; steam, electricity.

79TH, 114-132 WEST, (Wide, Parked Street.)—Unusual and attractive; large parlors; tearoom and lounge; steam heat; booklet.

BOARDERS WANTED.

West Side.

79TH, 218 WEST.—Attractive, sunny, single room; electricity, telephone; superior table.

80TH, 124-128 WEST.—Attractive rooms, electricity; good home cooking; special, permanent.

80TH, 144 WEST.—Attractive room; running water; southern exposure; good table; electricity; references.

81ST., 138 WEST.—Large and small rooms; private bath; table guests.

82D, 124 WEST, (Graycourt.)—Attractive, modern; steam heat; references; table guests; booklet.

83D, 25 WEST.—Attractive large room, running hot, cold water; good home cooking; table guests accommodated; telephone Schuyler 8227.

83D, 17 WEST.—Refined Jewish house, small room, adjoining bath; gentleman; table guests.

84TH, 37 WEST.—Desirable room, gentlemen, couple, appreciating superior table; homelike surroundings. Blumenfeld.

85TH, 300 WEST.—Comfortable, sunny rooms; refined environment; home cooking; references. Schuyler 8609.

85TH, 125 WEST.—Attractive, sunny front room, bath; smaller room; parlor dining; reasonable.

86TH, 139 WEST.—Attractive, large room; private bath; electricity; excellent table; references.

87TH, 138 WEST.—Large, comfortable room, private bath; electricity; excellent table; table guests.

92D, 60 WEST.—New management; single and double rooms; Southern cooking; continuous steam heat, hot water; table board.

93D, 308 WEST.—Beautiful large, front room; private bath; southern exposure; excellent table.

93D, 128, 130 WEST.—Rooms in high-class boarding house; table guests.

102D, 250 WEST.—Attractive, sunny, single rooms, adjoining bath; home cooking; table guests.

120TH, 116 WEST.—Large room, private bath; excellent Jewish table. 2123 Morningside. Brody.

140TH, 544 WEST, (near Broadway Subway.)—Nicest, healthiest section; The Audubon, newly renovated, bright clean rooms; good board; $1 per day and up. 2757 Audubon.

RIVERSIDE DRIVE, 520.—Millionaire's mansion, remodelled into small family hotel; every room with bath; telephone service; elevator; roof garden; incomparable home cooking; refined Hebrew surroundings.

RIVERSIDE DRIVE, 740.—Superior accommodations offered, reliable business men, private family, two large rooms, facing Riverside Drive, first class in every particular. Apt. 6-B. Audubon 4570.

RIVERSIDE DRIVE, 549.—Two sunny connecting rooms; running water; handsomely furnished; suitable for three; single, $10-$12. Payne.

RIVERSIDE DRIVE, 147.—Attractive room, facing Riverside; exclusive Hebrew boarding house. Schuyler 9957.

THE EVELYN LODGE,
Charming Family House of Highest Standard.
20 Minutes Downtown N. Y. Fare 5c.
Fifty Lovely Rooms. Exquisitely Furnished.
Excellent Chef and Service. Small Tables.
Abundance Sunlight. Good Air. Quietness.
Social Parlors, Smoking Rooms, Comforts.
Weekly, $11-$18 per adult, with meals.
No Enemy Aliens Admitted.
71 CENTRAL AV., ST. GEORGE, S. I.

WEST END AV., 693, (94th.)—Large, newly furnished; private bath; suitable two or three; twin beds; table guests accommodated; references.

WEST END AV., 541, (86th.)—Large single rooms; table guests; parlor dining; social surroundings.

WEST END AV., 301, (74th.)—Large rooms, private baths; meals; also singles. Columbus 1747.

BOARD WANTED.

Two rooms and bath for three adults and small child, good neighborhood; private family preferred. Phone Rhinelander 707.

Family, 3, Christian, child 6; rooms, board; west side; references. M 145 Times.

AUTOMOBILE EXCHANGE.

BENZ touring car, Victoria top; also Benz sedan, up to date, Bosch starting and lighting system, wire wheels, five new tires; car can be bought at a bargain. Kaplan, 214 West 65th St.

BUICK-MARQUETTE CAR. — VICTORIA; TOP WITH EXTENSIVE ROOF; TO BE SOLD AT AUCTION FRIDAY, MARCH 15, AT VAN TASSELL & KEARNEY'S, 130 EAST 13TH ST.

BUICKS.
1917 Little "6" Tour.; 1917 Little "6" Limousine; 1916 Little "6" Tour., extra Winter body; 1915 and 1914 Small "4" Roadsters.
F. D. HOMAN, 211 West 58th St.

BUICK BARGAINS, 1917-1916.
Tourings and roadsters. Flack Co., 1,700 Broadway, third floor. Take elevator.

BUICK 1917, 4-cylinder; reasonable; need cash. 1,930 Broadway.

CADILLACS.
1917 Model 55, Coupe, exceptional car, driven only 3,400 miles.
1917 Model 55 Touring, overhauled, repainted, metal parts renickeled, ready for immediate use.
1916 Model 53 Touring, repainted gunmetal gray. An elegant car for private owner.
1913 4-cyl. Coupe in good condition. Price right.
DETROIT-CADILLAC MOTOR CAR CO.,
Used Car Dept.,
536 Broad St., Newark. Tel. Mulberry 3240.

CADILLAC.—A beautiful (late model) Cadillac touring car, used private exclusively; equal to new; many extras; must be seen to be appreciated; sold for less than quarter value. Private stable, 148 East 39th St.

CADILLAC 5 pass. 1913 touring, A1 condition, at bargain price.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CADILLAC 1915, seven-passenger touring; excellent mechanical condition; needs paint; bargain. Lexington, 1,700 Broadway, fourth floor. Circle 1872.

CADILLAC and Willys-Knight brougham, closed cars; must sell at once; $550 takes Cadillac, $700 Willys-Knight. 1,930 Broadway.

CADILLAC, 1916, 7-passenger touring; perfect condition throughout. Roskam-Scott Co., 1,896 Broadway.

CADILLAC 1917 landaulet, Westinghouse shock absorbers; practically new. Harris, 1,700 Broadway.

CADILLAC 8 touring, $700; beautiful condition; guaranteed. Telephone Mrs. Carle, owner, Morningside 2562.

CADILLAC 1917 Touring, also Roadster and Sedan; bargains. Cook Macconnell, 1,790 Broadway.

CHANDLER 4 pass., Model 17. Chummy roadster, wire wheels. Rebuilt and refinished; 90 day guarantee.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CHANDLER Sedan, Model 17. Rebuilt and refinished; 90 day guarantee.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CHANDLER Coupe, Model 17. Rebuilt and refinished; 90 day guarantee.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CHANDLER 7 pass., Model 17 Touring. Rebuilt and refinished; 90 day guarantee.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CHANDLER limousine, 7 pass., Model 17. Rebuilt and refinished; 90 day guarantee.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

CHEVROLET 1917 touring; a bargain for quick buyer. 1,930 Broadway.

CHEVROLET 1917 touring; a bargain for quick buyer. 1,930 Broadway.

COLE, 1916, Sedan and touring tops, 7-passenger; overhauled; bargain. Roskam-Scott Co., 1,896 Broadway.

COLE 1917 6-passenger touring car. Marmon Co., 1,880 Broadway. Columbus 1028.

CRANE SIMPLEX, latest model, with Brewster landaulet body, like new. Roskam-Scott Co., 1,896 Broadway.

DE DION BOUTON TOURING,
4-pass., sport type,
50 H. P., LATEST MODEL.
Electric starting and lighting.
PRICE $1,500.
GEORGE WALLACE COPLEY,
665 5th Av. Plaza 4837.

DODGE 1917 runabout, like new tires; reasonable. 676 West End Av., (93d St.) Riverside 7759.

FIAT design, special built town car; electric starter and lights, Westinghouse shock absorbers; run 3,000 miles; rare opportunity. Harris, 1,700 Broadway.

FORD 1917 cabriolet; electric starter and lights; demountable rims; fully equipped; like new; suitable for doctor. A. Sternberg, 1,934 Broadway. Telephone Columbus 3622.

FORD 1917 roadster, nearly new; guaranteed perfect. Phone Stout, 2553 Worth.

FRANKLIN "Series 8," five-passenger touring, perfect condition; bargain. Burr, care of Rippeth, 1,778 Broadway. Phone Columbus 351.

HUDSON super six touring; like new; must sell at once. 1,930 Broadway.

HUDSON 1917, 4-passenger speedster; like new. Alexander G. Harris, 1,700 Broadway.

HUDSON 1917 super six, special brougham body; sacrifice. Telephone Plaza 1814.

LANCIA SUBURBAN LIMOUSINE, 1917,
SEATING 7.
GEORGE WALLACE COPLEY,
665 5th Av. Plaza 4837.

LANCIA ROADSTER, 1916,
35 H. P., 4-pass.
GEORGE WALLACE COPLEY,
665 5th Av. Plaza 4837.

AUTOMOBILE EXCHANGE.

LOCOMOBILE 2 pass., 1912 runabout, electric self-starter and lighting.
Brady-Murray Motors Corporation,
1,884 Broadway, corner 62d Street.

MACKINAWS Wanted.—Americans, McKenney's; also ¾ overcoatings, all description. Jack, Stuyvesant 4010.

MAXWELL roadster for sale, $200; also Overland touring, $300; bargains. C. Muller, Palatina Av., Hollis, L. I., opposite school.

McFARLAN, brand new, run 210 miles, 1918; seven passenger; bargain. Burr, 1,778 Broadway, care of Rippeth. Phone 351 Columbus.

MARMON 1917 Touring car; also Marmon Roadster; bargains. Cook Macconnell, 1,790 Broadway.

MARMON 1917 7-passenger limousine. Marmon Automobile Co., 1,880 B'way. Col. 1028.

MARMON 1917 7-passenger touring car. Marmon Co., 1,880 Broadway. Columbus 1028.

MARMON 1917 4-passenger club roadster. Marmon Co., 1,880 Broadway. Col. 1028.

MERCEDES special speedster, 120 H. P.; latest model. Harris, 1,700 Broadway, main entrance.

MERCER Raceabout, overhauled, newly painted, $550. Kenneth Slocum, 1,700 Broadway, fourth floor.

MOON 1917 Chummy Special Roadster.—Like new; excellent Continental motor; reasonable. Lexington, 1,700 Broadway, fourth floor. Circle 1872.

Nat'l Clover Leaf Hup, Pierce, Reo sedan, Scripps Chandler. 20th Century Co., 1,700 Broadway, FIFTH FLOOR.

OAKLAND 1917 Little Six; excellent. Lexington, 1,700 Broadway, fourth floor. Circle 1872.

OLDSMOBILE 1916 touring, excellent throughout. Lexington, 1,700 Broadway, fourth floor. Circle 1872.

OLDSMOBILE 1917 5-passenger brougham. Marmon Automobile Co., 1,880 Broadway. Columbus 1028.

OLDSMOBILE.—$550 takes 4-cylinder touring car; like new. 1,930 Broadway.

OVERLANDS.—Overhauled and guaranteed cars at prices which command attention; the safest place to buy your car. Willys-Overland, Inc., Broadway and 50th St.

OVERLAND, 1917, five-passenger; just overhauled; good as new. Adler, 5440 Morningside.

PACKARD 1917 "2-35," touring.
PACKARD 1917 "2-35," limousine.
PACKARD 1916 "1-35," like new.
WALLACE, 236 West 59th.

PACKARD 1918 Touring; also Packard Fleetwood Runabout; bargains. Cook Macconnell, 1,790 Broadway.

PACKARD TWIN SIX limousine, town car, like new throughout. Roskam-Scott Co., 1,896 Broadway.

PACKARD 2-38 phaeton, Peerless 6 cabriolet and others. Belmont Garage, 113 East 84th.

PAIGE touring, 7-pass, Linwood type; handsomely painted, Rolls-Royce blue. 1,930 Broadway.

PEUGEOT, Sedan, 1915, 25-horse, overhauled, 90-day guarantee; starting and lighting. Roskam-Scott Co., 1,896 Broadway.

PIERCE "38" touring, latest model.
PIERCE "38" coupe, latest model.
CADILLAC Suburban Sedan, 1917.
LANCIA Sport Roadster, 1916.
PHIANNA Town Car, 1916.
Burrelle, 1,790 Broadway. Columbus 9008.

PIERCE-ARROW 6-38 touring, fully equipped and in excellent condition; dealers need not apply. Phone Astoria 402, after 6 P. M.

PIERCE-ARROW 1912, seven-passenger; reasonable. 232 West 68th St.

PIERCE "38" limousine brougham; late model; overhauled; repainted; guaranteed. Roskam-Scott Co., 1,896 Broadway.

RENAULT, 6 cyl, late model; starting, &c., limousine; like new. Roskam-Scott Co., 1,896 Broadway.

REO 1917 touring, excellent condition; original paint; slip covers, fine tires. Lexington, 1,700 Broadway, fourth floor. Circle 1872.

REO 1917 five-passenger convertible sedan, practically new; mechanically perfect; oversize tires. Wolf, 525 West 23d. Chelsea 8020.

SANDOW 1917 truck, 1½ tons, special delivery body; Bosch magneto; all new. Phone Stout, 2553 Worth.

SAXON six, sedan; sacrifice, never used, for reasonable offer.
MORRIS, RUSSELL & CO., 24 State St.

SIMPLEX TOURING, 50 H. P.,
4-pass., sport type,
PRICE $350.
GEORGE WALLACE COPLEY,
665 5th Av. Plaza 4837.

SIMPLEX 1915, special build "75," shaft drive, four-passenger Holbrook; run 6,000 miles. Alexander G. Harris, 1,700 Broadway.

SIMPLEX "50" inclosed chain drive, 7-passenger, Holbrook body, latest model; like new. Alexander G. Harris, 1,700 Broadway.

SIMPLEX, 1914, 38, landaulet brougham; like new; bargain. Roskam-Scott Co., 1,896 Broadway.

SIMPLEX.—$750 buys my 38 H. P. shaft-drive touring car; no use for it. Bikert, 1,930 Broadway.

STEARNS KNIGHT COUPE,
1916 "Light 4" model, just out of paint shop, gray whipcord lining and luxurious trimmings; very desirable for lady or physician; overhauled, and will be sold with factory guarantee and equipment. Stearns Company, 417 West 55th St. Telephone Columbus 7600.

STEARNS-KNIGHT coupe, 1917, 4-passenger, 4-cylinder; used very little; painted Rolls-Royce blue; sacrifice. Dr. Lunenfeld, 507 5th Av., New York City.

STEARNS touring, 7-passenger; slip covers; A1 condition; $700. Meyers, 1,930 Broadway.

STEARNS 1917 5-passenger limousine. Marmon Automobile Co., 1,880 B'way. Col. 1028.

STUDEBAKER, 1916 chummy roadster, 3-passenger, refinished, $350. Phone owner, 422 Main.

STUTZ 1914 roadster, special coupe top, convertible; Remy generator, Bosch magneto; full equipment; guaranteed. Call at 372 Lafayette Av., Brooklyn, or phone Stout, 2553 Worth.

STUTZ 1917 Speedster; also Bulldog and Touring; bargains. Cook Macconnell, 1,790 Broadway.

STUTZ CARS.—1917 Bearcat and Bulldog; 1918 6-passenger; 1916 Bulldog, also speedster. Roskam-Scott Co., 1,896 Broadway.

STUTZ 1916 roadster, wire wheels; fine condition. Harris, 1,700 Broadway.

"WHITE" UNUSUAL BARGAINS.
"White" Town Car.
5 and 7 Passenger Touring Car.
White Co., Park Av. and 57th St.
Used Car Dept. M. R. Greene, Mgr.

WILLYS-KNIGHTS. — Exceptional bargains in open and closed overhauled guaranteed cars. Willys-Overland, Inc., Broadway and 50th St.

WINTON six, 33 H. P., runabout; very fine condition; overhauled, repainted, guaranteed. The Winton Co., B'way, at 70th St.

Motor Trucks.

Moving and Trucking.—Long distance hauls our specialty; trips to Albany, New Haven, Philadelphia, Boston, Baltimore, Washington, Cleveland; estimates given carefully; reasonable rates. Vanderput & Co., phone Bushwick 2998.

PIERCE-ARROWS for hire; new; 5-ton; short or long haul; special New York-Philadelphia-Baltimore rate. Ireland, 1,651 Broadway. Phone Circle 3249.

TRUCKS.—1, 2, 3½ and 5 tons to hire by day, week, month or contract at reasonable rates. Vanderput & Co., phone Bushwick 2998.

TRUCK—WHITE TRUCK,
3 Tons, Chassis or with Dump Body.
F. D. HOMAN, 211 West 58th St.

Miscellaneous.

BARGAINS IN SELECT USED CARS.
1917 CADILLAC 7-passenger Touring.
MERCER Speedster; condition like a brand-new car.
1917 CHALMERS Town Car, Little "6"; almost new.
1917 CHALMERS Little "6" Touring.
CHALMERS Speedster, special C. T. Silver Body; brand-new; big discount.
1917 JORDAN Roadster.
1917 STUDEBAKER Roadster; like new.
STUTZ 4-passenger, $950.
STUTZ Roadster, fine condition, $850.
1917 OLDSMOBILE Touring.
1917 JORDAN Touring.
1916 PACKARD LANDAULET.
1917 HUPMOBILE ROADSTER.
1917 STUDEBAKER "6" CABRIOLET.
SCRIPPS-BOOTH COUPE.
RENAULT TOWN CAR LANDAULET, suitable for taxi; price $450.
PEERLESS light "6," late model, Touring.
TIME PAYMENTS ARRANGED.
TRADES CONSIDERED.
NEW YORK MOTOR CAR EXCHANGE,
237 WEST 55TH ST.,
TWO DOORS FROM BROADWAY.
Open Sundays and Evenings.
Phone Circle 667-668.

RIGHT PRICES.
1917 BUICK "4," Roadster.
1917 MAXWELL Sedan, special price.
1917 STUDEBAKER "6," seven-passenger.
1917 HUPMOBILE Roadster.
1917 CHALMERS, small roadster.
1917 REO, three-passenger roadster.
1917 FORD Cabriolet, extra equipment.
1917 REO "6," seven-passenger.
1916 LEXINGTON, seven-passenger.
1915 COLE "8," Touring, like new.
1914 PACKARD, 3-48 Touring, exceptional.
1913 MERCER Touring, five-passenger.
CHOICE OF FIFTY OTHERS.
OPEN DAY, EVENING, AND SUNDAY.
THE BRIGHTON AUTO EXCHANGE, INC.,
Appraisers to the Trade.
1,077 Atlantic Av., corner Franklin Av.,
BROOKLYN.

PACKARD (1917) Landaulet, 2-35; like new. Pierce-Arrow (1915) Lim., 38; also Touring. Dodge (1916) Touring, five-passenger. F. Turner, 20 Broad. Phone 4473 Rector.

WE WILL EXCHANGE your car for a new Lozier, Studebaker or Maxwell. Eastern Exchange, 13th and Park Av., West New York. Phone 2220 Union.

Advertisements and subscriptions are received for The New York Times and all other publications of The New York Times Company, at the new Harlem office of The New York Times, 2109 Seventh Avenue, just north of 125th Street.

AUTOMOBILE EXCHANGE.

Automobiles for Rent.

A LARGE TRUCK returning to Utica on March 18 will take load of furniture or merchandise to any part of State, reasonable. Phone Vanderbilt 1941. Weber.

CADILLAC limousine; beautiful new model; superior service by week or month. Phone Mead Company, Columbus 2044.

CADILLAC limousine for hire; day, week, monthly preferred; owner drives. Harlem 8698.

PACKARD sixes and twin sixes to hire; hour, day, week, trip; superior service; sensible rates. C. M. and G. V. Williamson, 204 West 43d St. Phone 4219-3530 Bryant.

PACKARD 6 and Twin 6s; rates very reasonable; best of references; monthly preferred. Champion Auto Co., 171 West 89th St. Riverside 5818.

PACKARD for rent; beautiful twin-six landaulet, by hour, day, week, or month; owner drives. Telephone Riverside 5316.

PACKARD.—Beautiful 1917 Twin Six limousine, $350 a month; chauffeur in livery. Murphy, 74 West 96th.

PACKARD (7-passenger) for hire; careful driver; $2.50 an hour. 15 East 30th St. Madison Square 886.

Reliable service; brand-new 3½-ton trucks to hire; day, night or weekly; rates reasonable; any distance. Phone 1438W Richmond Hill.

RENAULT.—Latest imported seven-passenger touring; month, season; Frenchman drives. Morningside 3300.

TWO-TON truck for hire, reasonable rates, by day, week, or month. Romlein, 210 West 109th St. Academy 1660.

WANT CONTRACT.—New truck; owner will drive. M 155 Times.

Automobiles Wanted.

WANTED—Stutzes, Mercers, Cadillacs, Packards, Hupmobiles, Buicks for cash; all dealers; send in lists. Jandorf, 1,763 Broadway.

PACKARD, high-class landaulette, for monthly hire; attractive terms. Schneider, 82 West 66th St. Phone 7650 Columbus.

MERCER wanted, 22-73, six passenger, or sedan; state price and condition. V 68 Times.

MARMON.—$750 will buy Model 41 touring car; A1 condition. 1,930 Broadway.

WILL PAY Highest Prices any make car. Karp, 1,790 Broadway. Columbus 5322.

Automobile Bodies.

PIERCE ARROW touring body, 1917, for "6-38" or "6-48," almost new; complete, with cowl and slip covers. Burr, 1,778 Broadway, care Rippeth. 351 Columbus.

Automobile Instruction.

STEWART AUTO SCHOOL, 225 W. 57th St. at Broadway. Booklet I explains WHY our course is BEST. Inspect our plant and be convinced. Ladies' classes. "Founded on Honesty 1909. Prospers on Merit."

Auto School WEST SIDE Y. M. C. A., 302 W. 57th St. Largest and best school in the U.S. Send for booklet and pass to school. Telephone Columbus 7920. Special classes for ladies.

ATKINSON AUTO SCHOOL, 235 West 50th St. Superior instructors guarantee you expert knowledge. Inspect equipment or write for booklet. Ladies' classes.

SITUATIONS WANTED—Female.

ACCOUNTANT will open, close, systematize, and supervise your books, whole or part time. Newell, 128 West 13th St., New York. Telephone Chelsea 6650.

BOOKKEEPER, stenographer; most modern method; credit and office manager; executive ability; energetic; $25. Box F. D., 104 East 14th.

BOOKKEEPER-STENOGRAPHER.—High school graduate; five years' experience; capable; $18. S 383 Times Downtown.

BOOKKEEPER'S ASSISTANT, beginner. Telephone Newtown 3061. J. B., 99 Hayes Av., Corona, L. I.

CAPABLE WOMAN of forty wishes position in linen room in hotel in New York. Z 342 Times Annex.

DRESSMAKER.—All kinds of fine underwear made; brassieres a specialty; samples shown. Phone Morningside 6054.

GOVERNESS.—Visiting; young Parisienne; college graduate; French, German, English; pianist. 2,730 Broadway.

HOUSEKEEPER, Canadian, experienced in hotel, institution, business people, would take charge gentleman's home where servants are kept. E. G. Y., 736 West 181st St., Apartment 37.

HOUSEKEEPER, working, wishes place April 8; good maanger and fine cook; no laundry; $12; near New York. Z 343 Times Annex.

HOUSEKEEPER, good cook, economical, wishes position; family two. Miss Bottin, 253 West 24th St., city.

MAID.—Woman, middle aged, light colored, wishes work part time; no washing or cooking. Fisher, 264 West 131st. Morningside 4185.

NURSE, experienced, seeks situation in doctor's office; satisfactory references; morning hours; when answering state salary. M 136 Times.

NURSE.—Experienced infant's nurse, Scotch; $50; competent. 162 West 122d. Telephone 6148 Morningside.

OFFICE ASSISTANT, expert typist, experienced. Miss S., 130 South 2d St., Brooklyn.

OFFICE ASSISTANT, with knowledge of bookkeeping. Phone Tremont 4941-W.

OFFICE SUPERVISOR, secretary, stenographer, correspondent, executive ability, Christian; 10 years' experience; capable handling help; office details; fluent dictator. Address D. L., 605 Arbuckle Building, Brooklyn.

SECRETARY.—Intelligent and experienced; young woman of refined personality; thoroughly efficient; executive ability, banking, and college experience; wishes high-class position; highest references; salary $22-$25. V 71 Times.

SECRETARY-STENOGRAPHER, experienced, university training, desires responsible position. S 371 Times Downtown.

SOCIAL WORKER.—Will some good woman (or man) pay expenses to France of trained social worker? Best references. M 147 Times.

SPECIAL.

Two well-educated young women, knowing both French and English fluently, offer a year's services, together, for war work in France; persons interested write for appointment Saturday. M 94 Times.

STENOGRAPHER-SECRETARY, Christian, confidential assistant; 7 years' technical experience; academic education; fluent correspondent, quick grasping ideas, conversant office details; no clock watcher; accurate, rapid transcription; can be depended upon; highest credentials; $100 monthly. M 269 Times Downtown.

STENOGRAPHER, live-wire, 24, Christian, clean-cut, industrious, six years' practical experience, accustomed rapid, technical dictation; standard operator; quick comprehension; high school education; good conversationalist, grammarian, mathematician; have brains and use them; $20. M 286 Times Downtown.

STENOGRAPHER, Typist, expert, 7 years' experience, familiar with secretarial duties, wishes to better present position. Speed, P 85 Times Downtown.

STENOGRAPHER, beginner, hard worker, wishes position where proficiency brings advancement. Anna Bracht, 37 East 58th St. Plaza 2993.

STENOGRAPHER and Typewriter, 5 years' experience coat and suit house, desires position with responsible house. N 695 Times Harlem.

STENOGRAPHER.—American, 3 years' experience, desires position; references; $16. T 201 Times Downtown.

STENOGRAPHER, asst. bookkeeper, high school education; 5 years' mechanical experience; good speller, penman; Christian; $15. M 300 Times Downtown.

STENOGRAPHER, neat, conscientious, 8 years' experience in legal work, desires position in first class concern only. S 390 Times Downtown.

STENOGRAPHER.—Expert; ten years' technical experience. Apt. 19, 39 Charles St. Phone 1680 Chelsea.

STENOGRAPHER and typist, competent, experienced; best references; salary $17. Phone Main 7958.

STENOGRAPHER, American, 3 years' experience; excellent references furnished; $15. S 305 Times Downtown.

STENOGRAPHER, typist; competent; $10; references. Tel. H. R., Tremont 6265. 453 Tremont Av.

STENOGRAPHER, office assistant, long experience, for some afternoons; references. L. B., 3,525 Broadway.

STENOGRAPHER, several years' experience, take entire charge, seeks permanent position. V 67 Times.

STENOGRAPHER, technical, nine years present office, desires change; $27. Box 221, Times, 2 Rector St.

STENOGRAPHER.—Switchboard, filing; Christian; five years' experience; $16. S 380 Times Downtown.

SITUATIONS WANTED—Female.

STENOGRAPHER for morning work in doctor's office; reliable and competent. Apt. 31, 574 West End Av.

STENOGRAPHER.—5 years' experience, import; good speller; conscientious, willing; references; $18. S 378 Times Downtown.

STENOGRAPHER.—Two years' experience; office assistant; references; American; $12. M 378 Times Downtown.

STENOGRAPHER.—Experienced commercial and law work; competent; high school graduate. M 125 Times.

STENOGRAPHER, beginner, business school graduate; will work hard for advancement. May Balfour, 37 East 58th St. Plaza 2994.

STENOGRAPHER.—High school graduate; Christian; four years' experience; salary $18. M 892 Times Downtown.

STENOGRAPHER.—Capable, ambitious; two years' experience; $12. M 364 Times Downtown.

SWITCHBOARD OPERATOR, general office assistant, 5 years' experience, neat, strictly businesslike, efficient; office details; $10. M 336 Times Downtown.

SWITCHBOARD OPERATOR.—8 years' experience; best references; $15; competent. S 382 Times Downtown.

Employment Agencies.

HOUSEWORKERS, colored cooks, chefs, chambermaids, laundresses; investigated references; city, country. Telephone Columbus 3129. Augusta Agency, 383 West 53d.

Berta Carlson Swedish Agency.—First-class servants. 2,415 Broadway, (89th.) Riverside 946?.

SITUATIONS WANTED—Male.

ACCOUNTANT.—Expert, systematizer; books opened, closed; weekly, monthly audits; terms moderate; evenings and Sundays only; at present with large corporation; executive capacity. N 85 Times.

ACCOUNTANT-BOOKKEEPER, 20, N. Y. U. accountancy student; experienced; desires position with C. P. A. or industrial concern; references. S 372 Times Downtown.

ACCOUNTANT, OFFICE MANAGER, CREDITS COLLECTION; MASTER OF DETAILS; DRAFT EXEMPT. S 314 TIMES DOWNTOWN.

ACCOUNTANT.—Income tax reports, trial balances, $5 monthly, upward; books opened, closed, audited. Friedlander, Tribune Building. Beekman 998.

ACCOUNTANT—PUBLIC.

Books opened, closed, audited; financial statements, &c.; reasonable rates. F. O. Martin, Room 1430, 46 West 24th St.

ACCOUNTANT, 33, thorough mercantile and general experience, executive training, capable, now employed, desires change; salary $35. M 365 Times Downtown.

ACCOUNTANT.—Books opened; system; arrangement firms not employing bookkeepers, $2.50 weekly. 123 Liberty, Room 104. Cortlandt 6688.

ACCOUNTANT-CASHIER desires position in country; references; bond. Expert, 402 West 42d.

ACCOUNTANT.—Office manager, 10 years' experience cost accountant, auditor; aged 33. Thorpe, 1,074 Bergen St., Brooklyn.

ACCOUNTANT-BOOKKEEPER wants permanent engagement with public accountant; $30 week. S 284 Times Downtown.

ACCOUNTANT, auditor, expert corporation; manufacturing, import, export; American, draft exempt. S 364 Times Downtown.

ACCOUNTANT, 29, married, good education, references, open for position; $2,500. M 374 Times Downtown.

ADMINISTRATOR.

Mr. Employer: I am 35, an able salesman, advertiser, and executive; have filled each position from on foot to behind the desk—from the outside looking in to the inside looking out; I put across the big man as well as the little one, and can do it some more; through the character of my position and the nature of the business I have acquired a broad knowledge of market values and where to buy and sell; this experience, knowledge, and ability is yours if you pay the price; references, yes—trade, mercantile, and bank. O 511 Times Harlem.

ADVERTISING MAN, thoroughly familiar with printing, engraving, art, and the production of folders, booklets, and catalogues, seeks connection on part time. Z 324 Times Annex.

AMBITION COMMANDS

young man, not knowing, but willing to learn, everything, to seek few hours' employment each afternoon in some capacity where ambition may attain its ends; am working nights at present and when circumstances permit will devote whole time to my new work; at the beginning I want good prospects more than salary, as my present trade pays well, but offers no opportunities; neat appearance, good habits, Honest (with capital "H,") good references, and reliable. T 104 Times.

AMBITIOUS man, plenty of pep, healthy, energetic, fine appearance, magnetic, intelligent, experienced managerial capacity, office details, salesmanship, wishes to exploit these qualifications. V 81 Times.

AMERICAN seeking connection with large plant producing electrical instruments of intricate mechanism; have wide experience in drafting, instrument making, general electrical machinist, and at present in responsible position with leading firm producing instruments for the U. S. Navy; expert in aeroplane controlling apparatus; am capable of handling large force of men and can be recommended by several of the biggest plants in the country. "W. J. A.," P. O. Box 822, New York City.

AM DESIROUS of making connections with a corporation or firm to handle their help situation; also to cover the secret service end of plants; my 12 years' experience with highest credentials along these lines from the largest railroads, steamships, and manufacturing plants, enables me to qualify to handle the situation; furthermore, I have a large following of both skilled and unskilled help. Address Box 219, Times, 2 Rector St.

ARE YOUR BAD DEBTS REDUCED TO A MINIMUM?

Perhaps you can use a young credit and collection man, 28, whose method of supervising accounts receivable has proven successful with the wholesale and retail grocery and delicatessen trade; highest credentials furnished. Box 218 Times, 2 Rector St.

ASSISTANT BOOKKEEPER, with knowledge of typewriting and general office work, seeks position with advancement. S 350 Times Downtown.

ASSISTANT BOOKKEEPER, young college man, desires position; 4 years' business experience; all-round, efficient worker. S 355 Times Downtown.

AUSTRALIA AND NEW ZEALAND.—Young business man, returning to Australia March 20, prepared to undertake commissions, agencies, representations; excellent salesman; references exchanged. S 334 Times Downtown.

BOOKKEEPER-CASHIER, OVER FOURTEEN YEARS' EXPERIENCE, AGE 34; PRESENT SALARY $31; ADVANCEMENT IF CAPABLE MUST BE ASSURED. S 356 TIMES DOWNTOWN.

BOOKKEEPER, 25, exempt, thoroughly experienced, trial balances, statements, controlling accounts; conscientious, efficient, rapid; best references; $30. S 386 Times Downtown.

BOOKKEEPER, accountant, office manager, long and varied experience, open for engagement; competent, active, trustworthy; unquestionable references. H., Box 51, 29 East 29th St.

BOOKKEEPER'S ASSISTANT, employed in auditing department insurance concern, desires position with reputable firm; minimum salary $15. T 205 Times Downtown.

BOOKKEEPER, (19,) experienced, student of accountancy, wishes position with reliable firm where faithful services are recompensed. M 151 Times.

BOOKKEEPER.—Experienced, neat, conscientious; excellent penman; accurate at figures. R. Gordon, 37 East 58th St. Phone Plaza 2993.

BOOKKEEPER, 19 years old, accounting student, experienced, excellent references, thoroughly versed in modern office methods. 854 West 180th St., Apt. 3.

BOOKKEEPER, (19;) 2 years' experience; controlling accounts; accountant student; $15. H 369 Times Downtown.

BOOKKEEPER, 23, exempt; 3 years' experience; able to take charge. S 299 Times Downtown.

BOOKKEEPER, 10 years present position, desires to connect with C. P. A. T 202 Times Downtown.

BOOKKEEPER, 21; three years' experience; full charge; rapid, accurate, good penman. E. Brenner, 974 East 179th St.

BOOKKEEPER'S ASSISTANT, Switchboard, Typist; 3 years' experience; neat, accurate. Jacobsen, Melrose 3526.

BOOKKEEPER, reliable, experienced trial balance, controlling, cost system; good references. S 367 Times Downtown.

BOOKKEEPER.—Thorough, accurate, long experience, $23. V 42 Times.

BOOKKEEPER-ACCOUNTANT, (32,) retail experience, desires change to wholesale or manufacturing; operate complete set of books. V 56 Times.

BOOKKEEPER'S ASSISTANT and Typist, (19,) 2 years' experience, double entry. S 357 Times Downtown.

BOOKKEEPER, 28, married, controlling accounts, collections, credits, experienced; references; $30. O 508 Times Harlem.

BOOKKEEPER, cashier, trial balance, financial statement; full charge; downtown; $25. S 393 Times Downtown.

BOOKKEEPER, ledger clerk, 20; five years' experience; accountancy student; $20. S 361 Times Downtown.

BOOKKEEPER-OFFICE MANAGER, 25, exempt; systematizer, correspondent; progressive house; $30. M 118 Times.

BOOKKEEPER, experienced; trial balance, controlling accounts; $17. M. Abrams, 309 East 10th.

BUILDER of experience wants position as superintendent of construction; not particular as to location of job; can give references. Address X 220 Times Annex.

SITUATIONS WANTED—Male.

CHAUFFEUR-MECHANIC, married, wishes position with private family, city or country; sober, reliable, and trustworthy; 6 years with one private family; excellent references; wages $30 week. C. H. Brush, 98 Macon St., Brooklyn, N. Y.

CHAUFFEUR.—We have several good men with from 3 to 9 years' reference on last positions; this is not an employment bureau. Society of Professional Auto Engineers, 1,947 Broadway. Tel. Columbus 4056.

CHAUFFEUR, single, 43, good, careful driver, never had accident, shop experience, honest, sober, driven Packard, Pierce, Locomobile, Simplex; permanent position only; $30. James, 88 West 65th St.

CHAUFFEUR.—Single, over 6 years' experience, careful driver, and a good mechanic; willing to go anywhere; references. Macki, 152 West 129th St.

CHAUFFEUR.—Gentleman disposing automobiles recommends exceptional, temperate chauffeur, long experience. V 79 Times.

CHAUFFEUR, married, thoroughly competent, is looking for work. Novitch, 262 West 54th St.

CHAUFFEUR, Packard, Pierce-Arrow, &c.; private family work; reliable. Phone Intervale 5690.

CHAUFFEUR; good mechanic; best references; private family. Kueffner, 328 East 21st St.

CHAUFFEUR.—3 years' experience; private or commercial; reference. Gillman, 744 Trinity Av.

CHAUFFEUR.—Married, 18 years with present employer; leaving account of giving up cars. P. F., 344 Amsterdam Av.

CHAUFFEUR, age 32, expert; 5 years last position; neat appearance. M 153 Times.

CHAUFFEUR wishes position, private or commercial. Loft, 396 3d Av., Astoria, L. I.

CHIEF CLERK AND SECRETARY.

I have been employed by large engineering corporation for ten years; have extensive experience with office management and detail; proven ability, good personality; salary $2,000-$2,200. S 374 Times Downtown.

CIVIL ENGINEER.

Expert in street, sewers, water piping, bridge, concrete building lines, familiar with all technical lines, 35, married, wants position or offers his help on difficult and big problems. E 127 Times.

CIVIL ENGINEER, six years' construction experience and superintending, desires position. V 75 Times.

CLERK.—Young man, draft exempt, comptometer operator, office and railroad experience, traffic, trace, and claim departments, seeks permanent position. Address Paul Doring, 127 Fort Greene Place, Brooklyn, N. Y.

CLERK.—Young man, (19;) neat; excellent handwriter; accurate figurer; experienced. S 399 Times Downtown.

CORRESPONDENT-EXECUTIVE.

Sales letters that produce, knowledge of advertising, fluent correspondent, successful manager of firm selling securities; competent to take charge of office or could relieve busy executive; salary secondary. M 157 Times.

CORRESPONDENT, office manager, executive, secretary, salesman, American, age 42, seeks position due war conditions; employed last firm fifteen years; reasonable salary considered. S 348 Times Downtown.

CORRESPONDENT, &c.—Spanish, French, Italian, Russian, and English correspondent, interpreter, translator, foreign trade experience, wishes position. S 389 Times Downtown.

CORRESPONDENT. — Expert sales, executive, advertising, correspondent, seeks opening with future. V 49 Times.

CREDIT AND GENERAL OFFICE MAN.—8 years' men's and women's lines. E 129 Times.

DRAFTSMAN, mechanical, desires position; steel plant or airplane work preferred. M 139 Times.

EMPLOYMENT.—Man, (24,) exempt, experienced in employment department highly organized industrial company, wants opportunity where he can make himself worth $25. X 253 Times Annex.

EXECUTIVE wishes responsible position; American, age 30 years; exempted; 10 years' banking experience; best references. V 35 Times.

EXPORT, SOUTH AMERICA.

Competent, reliable American, traveling representative or branch manager for South America or Mexico; ten years' experience; references, bond. S 282 Times Downtown.

EXPORT.

Well-known export man desires to change his position; capable of taking full charge of export department; fifteen years' experience. S 347 Times Downtown.

JAPANESE, excellent cook, valet; bachelor's apartment, small family. Kita, 330 East 57th.

MANAGER. — YOUNG MAN, SUCCESSFULLY OPERATING LADIES' RETAIL SHOP OF THE BETTER SORT, DESIRES CONNECTION WHERE AGGRESSIVENESS AND ABILITY TO PRODUCE COUNTS; SELLING PROPOSITION OF MERIT ON COMMISSION BASIS AGREEABLE; OPPORTUNITY FOR IMMEDIATE COMPENSATION OF ABOUT $3,000 MUST BE PRESENT; PRINCIPALS ONLY. E 102 TIMES.

MANAGER, (28,) married, draft exempt, possessing a general business training of 8 years, desires connection with possibilities for rapid advancement; sound business judgment, has initiative, energetic, resourceful, knowledge of banking business, accustomed to meeting men. V 77 Times.

MASSEUR and medical gymnast, licensed, desires patrons. Larson, 169 East 93d St. Lenox 8027.

N. Y. U. COMMERCE STUDENT desires evening employment; good references. S 394 Times Downtown.

OFFICE ATTENDANT.—Position wanted by elderly gentleman, slightly lame, as office attendant or telephone operator; wages reasonable; first-class references. S 384 Times Downtown.

OFFICE EXECUTIVE, credit manager, thorough accountant, desires position with future; Christian; age 35; best credentials. V 60 Times.

PAINTING, paperhanging, decorating furniture, painting everywhere; reasonable contract work; references. Frank Krausz, 23 West 31st St. Madison Square 3141. Sundays and evenings, Madison Square 7616.

PHYSICIAN DESIRES POSITION. ADDRESS V 82 TIMES.

PRINTER.—Intelligent and efficient young man, exempt, with 10 years' all around practical experience, good typographer and student advertising, desires connection with progressive concern; excellent references. Address X 260 Times Annex.

PRINTING.—Young man, thoroughly familiar with all branches of printing craft, seeks executive position with a future. V 76 Times.

SALESMAN.—Having a 25 years' acquaintanceship with department stores of New England, I am in a position to handle or introduce some article of merit suitable for this trade; would consider good holiday line if not too large. Howard W. McKay, Malden, Mass.

SALESMAN.—Chicago resident high-grade salesman desires factory lines or specialty items suitable for jewelry jobbers in Chicago; commission basis; no drawing account. J. J., 202 Times Downtown.

SALESMAN in every sense of the word; have large personal acquaintance with parties who have money to invest. What can you offer? E 123 Times.

SALESMAN, 19, desires position mill or manufacturing concern; commission basis. S 359 Times Downtown.

SALESMAN.—Young man, experienced selling furniture, desires to connect with good concern; best references. E 85 Times.

SALESMAN.

Danish-American wishes to connect with reliable house. S 375 Times Downtown.

SECRETARY-STENOGRAPHER, refined, well educated, 8 years' experience banking, insurance, and manufacturing lines, seeks position assisting busy executive; capable handling details; thoroughly competent and reliable; salary $25. S 397 Times Downtown.

SECRETARIAL MANAGER.—(33;) American; extensive executive business training; experienced correspondent, stenographer, salesman; unquestionable credentials; compensation secondary. M 366 Times Downtown.

SHIPPING CLERK.—Young man, 22, four years' experience as shipping and stock clerk in chiffons, veilings, and nettings, wants position in same or similar line; exempt from draft. V 78 Times.

SHIPPING FOREMAN and traffic manager; 30 years old; married; fifteen years' experience; capable of taking charge of large shipping department; best references; salary $30. D. W., Times Bronx.

SOLICITOR.—A middle-aged gentleman, wide business experience, desires connection with reputable house; moderate weekly advance against commissions; no books; advertising preferred. S 363 Times Downtown.

STENOGRAPHER, TYPEWRITER, 5 years' technical experience, desires to make connection with firm where ability will be rewarded; unquestionable references; salary $25. T 204 Times Downtown.

STENOGRAPHER, (20,) assistant bookkeeper, correspondent seeks concern where competent, energetic, neat-appearing young man can develop. V 83 Times.

STENOGRAPHER.—Young man, competent, general business experience, wants position; plenty dictation; state particulars. Clark Catlin, 492 West 136th.

STENOGRAPHER and TYPIST.—Competent; experienced; best references; salary $18. Phone Main 7958.

STENOGRAPHER, secretary; expert; 26; exempt; university graduate; $30. J. M., 167 Times Downtown.

STENOGRAPHER.—Young man, 24, correspondent, desires position with advancement. Stenographer, 849 Gates Av., Brooklyn.

STENOGRAPHER. — Experienced, wants work evenings few nights or all week. S 317 Times Downtown.

SUPERINTENDENT apartment house will change April 1; thoroughly competent; own tools; long experience best houses. R., 3,650 Broadway.

TRANSLATOR. — Six years' experience; Spanish, Italian, Portuguese; operate typewriter; $18. S 315 Times Downtown.

SITUATIONS WANTED—Male.

TYPIST. — Slight knowledge stenography; willing to go out of town; state age, nationality, references, salary desired. S 396 Times Downtown.

TO MUNITION CONTRACTORS.

EX-ENGLISH OFFICER, AT PRESENT HOLDING RESPONSIBLE POSITION ON STAFF OF BRITISH MINISTRY, IS OPEN TO ENGAGEMENT BY AMERICAN FIRM OF CONTRACTORS; FIRST-CLASS CREDENTIALS AS TO ORGANIZING AND ADMINISTRATIVE ABILITY; ADVERTISER HAS SPECIALIZED KNOWLEDGE OF LOADING OF ALL CLASSES OF AMMUNITION. X 249 TIMES ANNEX.

WANTED.—BY AN AMERICAN GENTLEMAN POSITION AS PRIVATE SECRETARY TO LADY, GENTLEMAN, OR COUPLE; TWENTY YEARS' EXPERIENCE AND THOROUGH KNOWLEDGE OF FINANCIAL MATTERS, BONDS, MORTGAGES, SECURITIES AND REAL ESTATE, AND CAN MAKE LEGAL REPORTS FOR ESTATES OR INDIVIDUALS; HIGHEST REFERENCES. "J," BOX 89, STATION W, BROOKLYN.

YOUNG MAN, (19,) 4 years commercial high school education, desires position in real estate office. Harry Vlarh, 345 East 72d St.

YOUNG MAN, honorably discharged from United States Army, will give lessons in French, Italian, Russian, Polish; prices moderate; will accept position. Bell, 1,553 Hoe Av.

YOUNG MAN, 22, willing worker, honorable army discharge, desires position, advancement; $15. Address Hustler, R 209 Times Downtown.

YOUNG MAN, 28; married; eleven years' business experience as secretary, stenographer, typist, bookkeeper, timekeeper; can furnish references if required. M 146 Times.

YOUNG MAN, 19, rapid typist, knowledge of stenography, desires position with real opportunity for advancement; $15. V 74 Times.

YOUNG MAN, 19, Stuyvesant graduate, clerical and salesmanship experience; references. S 358 Times Downtown.

YOUNG MAN, 19, high school education, desires clerical position; experienced. M 143 Times.

YOUNG MAN, 19, accounting student, wants connection; intelligent, reliable. M 150 Times.

YOUNG MAN, (19,) high school education, desires clerical position. Advancement, S 398 Times Downtown.

YOUNG MAN, 21, desires position in packing or shipping department. S 352 Times Downtown.

YOUNG MAN, smart, (23,) desires employment Saturday afternoons and evenings. S 395 Times Downtown.

YOUNG MAN, college graduate, thorough bookkeeper, &c., wishes position. R. Abrams, 309 East 10th.

YOUNG MAN, 20, offers common sense, sales and clerical experience. O 510 Times Harlem.

YOUNG MAN, 18, three years' business experience, desires position. O 512 Times Harlem.

YOUNG MAN, 18, high school education, desires position. Bliss, 237 5th Av.

YOUNG MAN, 20, ambitious, wishes position; references. Carl Brilles, 1,060 Forest Av.

YOUNG MEN, (2,) (20,) strong, well educated, employed daytime, want work at anything after 7 P. M. R. S. Dairy, 921 Intervale Av., N. Y. C.

HELP WANTED—Female.

ADVERTISING.—Young lady familiar with advertising; give full particulars, state salary, references. X 252 Times Annex.

ALTERATION HANDS FOR GOWNS; STEADY POSITION; GOOD SALARY. APPLY SHERIDAN, 366 5TH AV.

ASSISTANT.—Young lady, about 18, is offered opportunity to assist in paper house advertising department; must be willing to apply herself learning our line; she will then be given charge of stock records; good penmanship essential, but business experience unnecessary. T 203 Times Downtown.

ASSISTANT.—Young woman to assist dentist. V 84 Times.

A NEW OCCUPATION
FOR
YOUNG WOMEN
Between 16 and 25 Years.

Enter as a Student
in
AUTOMATIC TELEGRAPHY.

$8.00 PER WEEK WHILE LEARNING.
9.50 PER WEEK In THREE MONTHS.
15.00 PER WEEK IN ONE YEAR.

Apply in Person,
Between 9 A. M. and 9 P. M.,
ROOM 1702, 24 WALKER ST.,
(One block west of Broadway,
two blocks south of Canal.)
THE WESTERN UNION TEL. CO.

BANK.

Young woman for position in Foreign Department in large downtown bank; knowledge of stenography and typewriting required; preferably one having bookkeeping experience and some knowledge of shipping documents and insurance papers. Address "J. D. W.," P. O. Box 822, New York City.

BOOKKEEPER; must be thoroughly reliable, have knowledge of accounting, and one who is acquainted with lumber business preferred; state age and experience; permanent position, good salary. Address or call, Heidritter Lumber Co., New Point Road and Pine St., Elizabethport, N. J.

BOOKKEEPER, by cotton converting house, on safeguard ledgers, one used to handling 2,000 to 3,000 accounts, discounts, anticipation, datings, claims, statements; preferably over 25 years of age; salary $18-$20; state fully age, line of business experience. S 400 Times Downtown.

BOOKKEEPER.—A young lady wanted, understanding bookkeeping, stenography, and typewriting; must be able to compile analytical records; state experience and salary desired. Apply Room 4, Shubert Offices, 225 West 44th St.

BOOKKEEPER, ledger clerk; large corporation desires the services of an experienced ledger clerk, one who is familiar with card ledgers system preferred; state experience, and salary desired. W. H. B., Box 132 Times.

BOOKKEPER, double entry; one accustomed to handling a large number of accounts; permanent position; opportunity for advancement; give details of experience, references, salary and age. M 144 Times.

BOOKKEEPER, assistant, prefer one with considerable experience in posting, must be very quick and accurate at figures. Reply, giving full particulars as to references and salary, O 12 Times.

BOOKKEEPER, STENOGRAPHER, TYPIST. Experienced; capable to operate Oliver typewriter; state experience. L. S. R., 221 Times.

BOOKKEEPER, accountant, to take full charge books, one with some cost experience preferred. Apply, between 12:30 and 1:30, Thursday, room 922, 52 Broadway.

BOOKKEEPER. — Assistant wanted; desirable position. Write, stating reference, age, and salary expected, O 10 Times.

BOOKKEEPER AND STENOGRAPHER wanted. Harris & Rosenblum, 36 West 25th.

CANVASSER.—Young lady as canvasser; salary and commission. See Mr. Walsh, between 10 and 12, 346 Audubon Av.

CHAMBERMAID, competent, reliable; references. Call 313 West 77th St.

CLERK.—Young lady, of good appearance, to operate typewriter and do clerical work at information window; $10. Call Underwood & Underwood, 6 East 39th.

CLERK, (entry,) about 20; good writer and accurate at figures; $9 start; good chance advancement. McCall, 236 West 37th.

COMPTOMETER OPERATORS and machine way bill clerk; experienced only apply; wages $2.85 per day. Apply Employment Car, New York, New Haven & Hartford Railroad, 132d St. and Willis Av., Bronx.

DICTAPHONE OPERATOR.

Must be rapid and accurate; salary $13.50 to $15 to start; advancement. Address, stating age and experience, A. H. C., 463 West St., City.

DICTAPHONE OPERATOR, experienced, for large drug house; fine opportunity as assistant to general manager. V 29 Times.

DICTAPHONE OPERATORS, $15-$20 weekly, immediately. Miss Kelly, 309 Broadway, Room 209.

DRESSMAKERS wanted in private establishment. Miss M. Cohen, 278 Grand St.

ELEVATOR OPERATOR; white girl preferred; apartment house; good wages. 5 West 82d.

ERRAND GIRLS; WILL ALSO BE TAUGHT TO SEW; RAPID ADVANCEMENT. ROHN & RIENZO, 74 EAST 55TH ST.

GIRLS

OF SUPERIOR INTELLIGENCE TO WORK IN SHOP MAKING SCIENTIFIC APPARATUS FOR GOVERNMENT USE; HIGH SCHOOL GRADUATES PREFERRED; 54 HOURS PER WEEK, HALF DAY SATURDAY. CALL.
WESTERN ELECTRIC CO., INC.,
57 BETHUNE ST.,
NEAR WEST ST., SIX BLOCKS SOUTH OF 14TH ST.

GIRL wanted for office situated near Times Square; experience not necessary, but applicant must be able to operate typewriter; state religion and salary. M 148 Times.

HELP WANTED—Female.

GIRLS.

Bright, ambitious girls as wrapping machine operators; good pay, splendid working conditions. Apply American Chicle Co., Harris and Ely Avs., L. I. C., two blocks south of Bridge Plaza subway and elevated stations.

GIRL, bright, age 17 to 19, for general office work; accustomed use Oliver typewriter. Apply own handwriting, stating age, salary, and references, V 64 Times.

GIRLS, several, 16-17 years old, for office work; hours 8:30-5:30, half day Saturday; $6 weekly, advancement. Pictorial Review Company, 216 West 39th, 10th floor.

GIRLS wanted for mailing department. Apply Weyman, Bruton Company, 1,107 Broadway, Room 1410.

GIRLS, young, to work in stockroom; experience unnecessary. Queen, 149 West 36th.

HAIRDRESSER, one who can marcel wave and understands other branches of the business. 215 West 103d St., near Broadway.

HOUSEKEEPER.—Dietitian wanted for 105-bed hospital; state experience, salary desired, age, and religion; must be able to take full charge of housekeeping and dietetic departments. Apply to Superintendent, St. John's Riverside Hospital, Yonkers, N. Y.

HOUSEKEEPER for girls' boarding house. Apply in person between 9 and 12 at 300 East 4th St.

JEWISH ORPHANAGE requires Jewish women of education for social work with children; knowledge of running a household absolutely essential; board, lodging, and $40 monthly to start. Write Orphanage, Pleasantville, N. Y.

LEDGER CLERKS.

Must be quick and accurate at figures; a good opportunity presents itself to those possessing the necessary qualities; good starting salary. Apply by mail or in person to Office Manager, Blomingdale Bros., 59th St. and 3d Av.

MAID.—A moving picture star requires the services of a personal maid, an expert at hairdressing, manicuring, and who understands the care of clothes; French preferred; must be first-class in every particular, with indisputable references. E 106 Times.

MILLINERY SALESWOMEN.

LORD & TAYLOR.

Require the services of several saleswomen for their Millinery Department. Experience not necessary.

Apply Employment Office,
7th floor.

MILLINERS, COPIERS, TRIMMERS; GOOD SALARY AND STEADY POSITION. N 199 TIMES.

MOTHER'S HELPER or NURSE.—Refined, educated person about 35 to assist with infant and child of 3; reliable references required. Write, stating salary and religion. Mrs. Crowley, Rock Ridge, Greenwich, Conn.

MULTIGRAPH OPERATOR in printing office; pleasant surroundings. O 19 Times.

NURSE.—Trained baby's nurse, with doctors' recommendations, wanted; pay $40. Call Friday, or write, 680 West End Av., Apt. 11C.

NURSE, competent, for 3 children, 9 months, 3½, 5½ years; 40 minutes from New York. Call Thursday, between 11 and 1, Mrs. F. Rosenthal, 411 West End Av., (80th St.)

NURSE.—Experienced nurse girl to take charge two children, 18 months and 3 years; wages $35. Call before 10:30 A. M., 39 West 84th, upstairs.

NURSE, one undergraduate, and two ward maids for children's hospital. Apply 72 Schermerhorn St., Brooklyn.

NURSE, experienced, for infant; references. Call, Thursday morning, Green, 215 West 88th.

OFFICE ASSISTANT.—Young woman, refined, bright, capable; experience unnecessary; immediately. 52 West 39th.

PHARMACIST, registered, wanted at the Presbyterian Hospital, 41 East 70th St.

SALESWOMEN

TRIMMED MILLINERY.

R. H. MACY & CO.

Require the services of several exceptional saleswomen for their French Salon; only those who have had several years' experience in high class New York shops will be considered.

Apply at office of
Employment Manager
any time during the day.

SALESWOMEN.

R. H. MACY & CO.

Have vacancies in the following departments for thoroughly experienced saleswomen:

Jewelry,
Leather Goods.

Apply at office of
Employment Manager
any time during the day.

SALESLADIES.—We pay $50 a week to women of refinement, education, and good appearance for soliciting advertising for high-class charity show program; salary and commission; leads furnished. J. H. Goodwin, 116 West 39th St.

SALESWOMAN.—A good, clever saleswoman, over 21, with real selling ability, can secure desirable position in Wilke's Retail Pipe and Cigar Store, 287 Broadway.

SALESLADY.—Experienced in bakery; good position for capable person; agreeable hours; references. H. B. Cushman & Co., 43 Church St., near Dey St.

SECRETARY, stenographer; six years' experience; accurate, ambitious; permanent position. P. A., 263 West 125th.

SECRETARY.—Visiting ladies' club, city; reference; age 35 to 50. M 110 Times.

STENOGRAPHER-SECRETARY. — Young woman of good education, thorough capability, and refinement, desired by Brooklyn manufacturing concern; must have best of references and be of neat appearance and agreeable manner. Executive, 416 Arbuckle Building, Brooklyn.

STENOGRAPHER.—One who can take rapid dictation accurately and transcribe it neatly and quickly; excellent opportunity for willing person with initiative; salary $15 weekly to start. Address, stating age, references and telephone number. Z 300 Times Annex.

STENOGRAPHER.

Bright girl for office of a large dress house; good salary; temporary position.
NAT GOLDSTON & CO.,
36 EAST 31ST ST.

STENOGRAPHER and rapid typist for position in editorial office of engineering publication; high school graduate; opportunity for occasional editorial work if qualified by education and ability to write good English; salary at start, $16-$18. V 73 Times.

STENOGRAPHER IN OFFICE OF MANUFACTURING HOUSE; MUST BE QUICK AND ACCURATE; STEADY POSITION; STATE PREVIOUS EXPERIENCE AND SALARY DESIRED. S. P., 257 TIMES DOWNTOWN.

STENOGRAPHER and statistician, quick and accurate at figures, for orphanage in country, near New York; salary $40 per month, in addition to board and lodging. Write Orphanage, Pleasantville, N. Y.

STENOGRAPHER, familiar with filing and general office work; permanent position; state experience, references and salary. Steno, Box 66 Times.

STENOGRAPHER and assistant to bookkeeper, one having hotel experience preferred; wages to start, $75 per month. Reply, stating experience, Hotel, 93 Times.

STENOGRAPHERS, $12-$20; dictaphone, $18; clerks, $9-$12. Business Opportunity Co. Agency, Coultaus & Masterson, Proprietors, 203 Broadway.

STENOGRAPHER AND TYPIST; must be competent and willing worker; permanent position; salary $12. Demmerle & Co., 45 West 25th St., New York City.

STENOGRAPHER, experienced, capable, at least four years' experience; good position with advancement to proper party. O 20 Times.

STENOGRAPHER.—In Christian office; experienced desirable; position with contractors. M 142 Times.

STENOGRAPHER and assistant bookkeeper; real estate. Call Thursday morning, Shaw & Co., 1 West 125th St.

HELP WANTED—Female.

TEACHER, experienced, Isaac Pitman shorthand, male or female. Merchants and Bankers' Business School, 38 East 58th St.

STENOGRAPHER wanted, competent and capable young lady; permanent position assured; write, stating education, experience, and salary desired. N 195 Times.

STOCK GIRL, or woman, experienced from dress, suit, or general garment house; or experienced as model dresser; steady position. Call Fashion Camera Studio, 243 West 39th St.

SWITCHBOARD OPERATOR.—Young woman to operate monitor switchboard, must be capable, well spoken, and a quick thinker. Call Zincograph Co., 124 White St.

TELEPHONE OPERATOR wanted. Apply Wallace & Tiernan, 137 Centre St.

TYPISTS, 17 to 20, in large mail order house; permanent positions; excellent opportunity for beginners. Bellas, Hesse & Co., 95 Morton St., near Christopher St. station 9th Av. "L."

TYPIST.—Accurate and intelligent; no experience necessary; state age and salary expected; permanent, with advancement. M 354 Times Downtown.

TYPIST.—Experienced and well educated, for office work with advertising company; good future. Call Room 208, 110 West 40th St.

TYPIST and file clerk, bright girl; need have no experience; advancement assured for right party. V 30 Times.

TYPIST AND OFFICE CLERK.—Presbyterian Hospital, 41 East 70th St.

YOUNG LADY wanted to assist in busy office; must have knowledge of stenography, also bookkeeping. Call all week. Cassidy & Dorfman, 45 West 25th St.

YOUNG WOMAN to take charge of grown-up children; 2 to 6 P. M. 329 East 62d St.

Instruction.

CLERKS FOR FILING can earn $12 to $30 weekly, according to ability; we secure these positions for our graduates, teaching them expert filing methods in six weeks; join the day or evening classes forming now. National Training School for Filing, Shaw-Walker Co., 60 Franklin St. Telephone Franklin 2261.

ARE YOU INTERESTED in a well-paying profession? Many of our graduates earn $5,000 to $10,000 yearly. Our method of instruction develops experts. Write for Booklet F. NATUROPATHIC INSTITUTE, 254 West 34th St., New York City.

OFFICE ASSISTANTS, $12, $15, $18, $20; quick preparation, positions guaranteed; particulars free. Call, write, phone (Worth 3964,) Dictaphone Secretarial School, 309 Broadway, corner Duane.

PRIVATE SECRETARIAL TRAINING.
PRATT'S SCHOOL, 64 WEST 45TH ST.
INDIVIDUAL INSTRUCTION.

COLUMBIA graduate student desires to tutor elementary high school subjects. O 509 Times Harlem.

Employment Agencies.

AMERICAN
EMPLOYMENT
EXCHANGE,
115 BROADWAY.

Office manager-stenographer and correspondent, executive ability necessary, in charge of office and sales force, $1,500; bookkeeper, full charge books, will consider woman up to 45 years of age, position in Greenpoint section, $1,300; bookkeeper for insurance office in downtown section, $1,300; bookkeeper for concern in East New York, $20; stenographer, large steel and iron company, $1,000-$1,300 year; stenographer-secretary to 5th Av. physician, $80 month; stenographer for clothing manufacturing concern, $18-$20; typist for hotel, $90 month; Elliott Fisher operator, $18.

TWO HUNDRED EXCELLENT POSITIONS FOR CLERKS, HIGH SCHOOL GRADUATES, BOOKKEEPERS, AND STENOGRAPHERS AT SALARY FROM $8 TO $21 WEEKLY.

See our Mrs. Spier, Room 708.
Call 9-2.

NATIONAL EMPLOYMENT EXCHANGE,
30 Church Street, New York City.
Call between 9 and 1, Room 725.

BOOKKEEPERS.—A number of high-grade openings with responsible firms, salaries ranging from $15 to $25 per week.

STENOGRAPHERS.—Any number of openings with firms in all lines of business; salaries $10 to $22 per week.

WE ALSO HAVE A NUMBER OF POSITIONS FOR TYPISTS, CLERKS, AND ASSISTANT BOOKKEEPERS, $8 TO $12 PER WEEK.

STENOGRAPHERS, typists, bookkeepers, office assistants, dictaphone, switchboard; permanent, desirable vacancies. Call Doyle Agency, 39 East 42d., 154 Nassau.

STENOGRAPHER, $16; Brooklyn position; refined personality and neatness essential. Call Thursday, Herbert L. Furman, Private Agency, 31 East 27th.

TERMINAL EMPLOYMENT EXCHANGE, 154 Nassau St. Miss Griffin.—Dictaphone operator, technical, $22; others, $18-$20; typists, $12-$15; stenographers, $15; clerical, $8.

STENOGRAPHERS. — Immediate stenographic and clerical positions for high-class, educated Americans; $15-$25. MUTUAL SERVICE, 41 Liberty.

STENOGRAPHERS-BOOKKEEPERS.— Free registration. Miss Lynch's Agency, 303 5th Av., (31st St.)

STENOGRAPHERS, English, French, $10-$25; bookkeepers, typists, bill clerks. Mighill, Flatiron Building.

EFFICIENCY BUREAU, INC., Agency, 30 E. 42d.—Immediate openings high-grade positions.

STENOGRAPHER.—Law; experienced; $15-$18. Law and Commercial Agency, 261 Broadway.

STENOGRAPHERS, (3,) New Jersey, no overtime or Sunday work, $1,200 to $1,500; Stenographer, city, $25. Alliance, 29 Liberty.

TYPISTS, OFFICE ASSISTANTS, $10-$12. Call immediately. David Agency, 17 W. 42d.

HELP WANTED—Male.

ACCOUNTANT, experienced, to take charge of office, books and cost system of garage and service station; must be over 30 years old; good salary and chance for advancement. Application by letter only. J. A. Morris, 100 Temple, New Haven, Conn.

ACCOUNTANT wanted; certified or chartered senior; permanent position for competent man; write, giving full particulars education, experience, and salary desired. N 194 Times.

ADVERTISING SALESMEN wanted; good chance to become partner; salary or commission. Call between 12 and 2, Lee Co., 1,665 Broadway.

ARMATURE WINDERS,
experienced in hand winding and repairing of small and large motors.
WESTERN ELECTRIC CO., INC.,
57 BETHUNE STREET,
near West Street, 6 blocks south of 14th.

ARTIST.—Two-color work for job printing; general designs; am developing proposition; have some money for same. M 133 Times.

ASSISTANT BOOKKEEPER to take care of charge accounts taxicab company; hours 8:30 to 6; good position for right man; must have best of references. Apply at once; typist essential. Madison Taxi Co., 214 W. 65th.

ASSISTANT BUYER, independent worker, for paper department of export house; knowledge of paper of all kinds desirable but not absolutely necessary; must have working knowledge of Spanish; draft exempt; apply in own handwriting. T 206 Times Downtown.

A TRAFFIC MANAGER
WANTED!

LARGE EXPORT HOUSE OFFERS EXCEPTIONAL OPPORTUNITY TO FORCEFUL MAN CAPABLE OF ASSUMING CHARGE OF RAIL AND OCEAN TRAFFIC.

QUALIFICATIONS MUST INCLUDE ROUTING AND TRACING OF INTERNAL SHIPMENTS, WAREHOUSING, CHARTERING AND LOADING OF STEAMERS, AND A GENERAL KNOWLEDGE OF EXPORT CONDITIONS. THE SALARY WILL BE COMMENSURATE WITH THE RESPONSIBILITY,

YOU MAY WRITE US IN STRICT CONFIDENCE, STATING FULLY YOUR QUALIFICATIONS FOR THE POSITION AND THE SALARY YOU EXPECT TO RECEIVE. X 258 TIMES ANNEX.

ASSISTANT BOOKKEEPER, wholesale mercantile house; state salary and experience. O 17 Times.

HELP WANTED—Male.

ASSISTANT BOOKKEEPER.—Wanted by a Christian concern, a young man as assistant bookkeeper, one who has some knowledge of stenography and typewriting; address in own handwriting, stating age, experience, references and salary wanted. H. C. Roberts, 108 Park Av., Room 210.

AUTO MECHANIC.
Only those experienced on electric cars. Permanent positions. Apply HEARN GARAGE, 22 West 13th St.

BANK RUNNER.

Young man, 17-19, to start as messenger in a Wall St. bank; excellent opportunity for a young man with some high school education, to learn the banking business; promotion and salary increases dependent on ability. P Times Downtown.

BANK BOOKKEEPER. — On individual ledger; state age, salary expected, experience, give reference, and if possible phone number. Address O 16 Times.

BILL and ENTRY CLERK.—Large corporation wishes to employ a competent bill clerk; must be a good figurer and a rapid writer; splendid opportunity for advancement. K. L., Box 186 Times.

BILL CLERK.—Experienced; quick and accurate; state salary, full particulars. R 205 Times Downtown.

BILLING CLERK wanted by large industrial corporation; chemical experience necessary; state particulars of past experience and salary expected, also status of military draft. P 387 Times Downtown.

BLUE PRINT MAKERS,
experienced; good opportunity.
WESTERN ELECTRIC CO., INC.,
57 BETHUNE STREET,
Near West Street, 6 blocks south of 14th.

BOOKKEEPER.—Must be thoroughly reliable, have knowledge of accounting, and one who is acquainted with lumber business preferred; state age and experience; permanent position, good salary. Address or call Heidritter Lumber Co., New Point Road and Pine St., Elizabethport, N. J.

BOOKKEEPER, (Assistant.)—Young man, draft exempt, for ledger work; must be able to handle details and take care of trial balances; salary to start, $18; replies must state age, religion, experience in detail. Advancement, O 26 Times.

BOOKKEEPER-LEDGER CLERK. — Large corporation desires the services of an experienced ledger clerk; one who is familiar with card ledgers system preferred; state experience and salary desired. W. H. B., Box 124 Times.

BOOKKEEPER, Accountant, and Stenographer; salary $25 to begin on; must be thoroughly competent; age over 25. Apply by letter or call with written application, A. Simonson, 506 5th Av., near 42d St.

BOOKKEEPER.—Young man wanted to act as bookkeeper and cashier in commission house. Call between 1 and 2, B. Lippmann & Son, 1,030 Washington Av., Wallabout Market, Brooklyn.

BOOKKEEPER.—45 years old; moderate salary; one who is accurate and understands double entry thoroughly; work is already planned and simplified. Stirrup Mfg., 257 Greenwich St.

BOOKKEEPER, DRAFT EXEMPT, FOR SALES LEDGER; GOOD OPPORTUNITY TO CAPABLE MAN; GIVE AGE, NATIONALITY, EXPERIENCE, SALARY. O. G., 236 TIMES DOWNTOWN.

BOOKKEEPER.—Young lady, capable of taking charge of a set of double entry books manufacturing concern; knowledge of subsidiary, ledger, control accounts, &c. American Shoe Co., 63 Clymer St., Brooklyn.

BOOKKEEPER, accountant, to take full charge books, one with some cost experience preferred. Apply, between 12:30 and 1:30, Thursday, room 922, 52 Broadway.

BOOKKEEPER.—A young man, understanding bookkeeping and able to compile analytical records, is wanted; state experience and salary desired. Write M 140 Times.

BOOKKEEPER'S ASSISTANT; must be accurate and rapid on ledger posting. Apply in person before 9 A. M., C. H. D. Robbins, 150 Madison Av.

BOYS.—Large downtown bank desires to employ several of high type as office boys and messengers; they must be ambitious and energetic; special classes are conducted for their benefit, and possibilities for advancement are unlimited; luncheon and educational facilities provided. Write, stating qualifications, age, and birthplace of parents, R. 202 Times Downtown.

BOY for messenger work. Call Credit Clearing House, 440 4th Avenue.

BOY WANTED

in office as typist; excellent opportunity for advancement; must be rapid and accurate and of good education; previous experience unnecessary; $12 to start; address in own handwriting. Desirable, Box O 22 Times.

BOY.—17 or 18 years, with high school or part training, interested in engineering lines; position with large concern in Jersey City, well and permanently established; very good future to right boy; reply in own handwriting, giving age, education, religion, ambition in work and salary desired; if telephone, give same. X 232 Times Annex.

BOYS (15-17).—Important business concern in the financial district has permanent positions with opportunities for advancement for several elementary or high school graduates; short hours, enabling evening schooling; salary at current rate; application confidential. Address M 351 Times Downtown.

BOY, 15 or 16, honest and ambitious, for general office work; good opportunity for boy who wants to learn automobile business. Apply after 9 o'clock. Ask for Mr. Beyer. Packard Motor Car Company of New York, Broadway and 61st St.

BOY.—A BRIGHT, WILLING WORKER WANTED IN OFFICE OF LARGE CONCERN; MUST BE GRAMMAR SCHOOL GRADUATE; EXCELLENT OPPORTUNITY FOR ADVANCEMENT. CALL 192 DIAMOND ST., BROOKLYN.

BOY.

Manufacturer has excellent opening in laboratory for intelligent boy, 18 or over; liberal pay, advancement, opportunity to learn. Smith Pharmacal Co., 323 East 34th.

BOYS for mailing department of large grocery concern; excellent chance for advancement; lunch furnished. F. H. R., P. O. Box 290, New York City.

BOY 15, bright and neat, in large musical establishment; salary to start, $6. Call Room 512, 29 West 42d St.

BOY.—Bright boy wanted for general office work; must be public school graduate; excellent opportunity. X 251 Times Annex.

BOY wanted for office in wholesale business; good salary; excellent opportunity. Bergin, P. O. Box 1384.

BOY for offices of large elcetro-chemical firm; good opportunity; salary $8. E 125 Times.

BOY wanted for wholesale house; run errands. National Whalebone Co., 25 West 45th St.

BOY wanted for chemical laboratory work; high school graduate preferred. Apply Chas. Pfizer & Co., Inc., 632 Flushing Av., B'klyn.

BOY in office of large corporation; splendid chance for advancement; state age and education. P 345 Times Downtown.

BOYS, bright, for office of importing house; write stating age and reference. T. W., 157 Times.

BOY wanted in law office; salary $7. Apply Room 1805, 31 Nassau St.

BOY, office of importers, for general office work. Importers, S 385 Times Downtown.

BOY, bright, ambitious, not over 16, for architect's office. C 462 Times Annex.

BOY wanted in printing shop to learn trade; $8 per week to begin. O 23 Times.

BOY wanted to run errands. Rullman's, 111 Broadway.

BOY.—Neat, intelligent boy in large downtown office. R 201 Times Downtown.

BOY, (16,) stock, button house; good opportunity. William Rosenfeld, 254 4th Av.

BUS CONDUCTORS.

Men, 25 years or over; married men preferred; permanent positions assured; good references required; 27½c. an hour to start; capable men can become drivers within a few months; pay 33c. an hour to start. Apply any weekday from 9 A. M. to 5 P. M.,
Fifth Avenue Coach Company,
10 East 102d St.

CABINETMAKER and finisher wanted. Apply Goldburg Furniture and Carpet Co., 1,774 Amsterdam Av.

CASHIER and Bookkeeper.—Must be quick, accurate, able to furnish bond; salary to start $25, with opportunities for advancement; permanent position; replies must state in detail age, religion, experience, and draft classification. O 24 Times.

CLERK.—Intelligent young girl for miscellaneous work in advertising agency; $6 to start. M 161 Times.

CLERK.—Willing, intelligent, to handle orders in large photographic house; $12 start; exceptional opportunity. Call 3 P. M. Underwood & Underwood, 6 East 39th.

HELP WANTED—Male.

CLERK, drawing room, wanted at once; must be good penman and have some ability as a tracer; salary $50 per month. S 362 Times Downtown.

CLERK, 16 to 20, in office of large wholesale corporation; knowledge of typewriting preferred, but not essential. P 344 Times Downtown.

COMPUTING.—High school graduates interested in mathematics; no previous experience required; salary $12; advancement. Call or write A. H. C., 463 West St.

COST ACCOUNTANT WANTED BY A FIRM OF PUBLIC ACCOUNTANTS; HIGH CLASS COST ACCOUNTANT, WITH CONSIDERABLE EXPERIENCE IN DEVISING AND INSTALLING MANUFACTURING COST SYSTEMS; PERMANENT POSITION, GOOD PAY AND PROSPECTS; GIVE FULL PARTICULARS. P 390 TIMES DOWNTOWN.

CREDIT AND COLLECTION MANAGER
FOR INSTALLMENT FURNITURE HOUSE. EXCEPTIONAL OPPORTUNITY FOR THOROUGHLY CAPABLE MAN. STATE REFERENCE AND EXPERIENCE IN FULL. REPLY WILL BE KEPT STRICTLY CONFIDENTIAL. 420 TIMES BRONX, 2,914 3D AV.

CREDIT INVESTIGATOR.

Young man, experienced, to become identified with a Wall St. bank; opportunity for growth. P 398 Times Downtown.

CREDIT INVESTIGATOR.—Young man, experienced, to become identified with a Wall St. bank; opportunity for growth. P 400 Times Downtown.

CREDIT MAN wanted; an experienced credit man for a bank; best of references required; state salary desired. M 134 Times.

DRAFTSMEN,

mechanical; only those with experience need apply. Call or write, giving age, experience, salary, nationality.

SPERRY GYROSCOPE CO.,

Manhattan Bridge Plaza, Brooklyn.

DIEMAKERS.

EXPERIENCED ON SHEET METAL, STEADY EMPLOYMENT AND GOOD PAY TO FIRST-CLASS MEN; NO MUNITIONS.

AMERICAN EVER READY WORKS,

THOMSON AVE. AND ORTON ST., L. I. C.

ONE CARFARE BY SUBWAY OR ELEVATED TRAINS.

DRAFTSMAN LEADER, acquainted with structural steel calculations and familiar with general structural practice; also electrical draftsman wanted, central station power house work; state education, experience, personal qualifications, and salary desired. These are good positions for the right men. Address P. O. Box 1902, Philadelphia, Penn.

DRAFTSMAN, architectural, acquainted with construction costs and details and superintending abilities; $25 a week to start. Address, stating age, dependencies, experience, and references, O 27 Times.

DRAFTSMAN.—Mechanical; write, stating experience, nationality, and salary expected. H. A., 61 2d St., Hoboken.

ELECTRICIAN,

union, first class man, on conduit work. 531 West 21st, Employment Department.

EXCELLENT OPPORTUNITY, young man, 18-20 years, in large export house; must be good at figures; rapid advancement to those who qualify; Christian concern; state salary. T 208 Times Downtown.

EXPERIENCED timekeeper and doorman wanted in wholesale establishment; must be thoroughly honest, reliable and strictly temperate; first class references required. Reply stating experience and salary expected, V 80 Times.

FARMER Wanted.—Man and wife wanted on gentleman's country place to care for garden, poultry, and cows sufficient only to supply family; no heavy farming; wife must be good butter maker; will occupy pleasant cottage with all modern conveniences; must be thoroughly competent and have good references. Address, stating references and wages wanted, C. E. RUSHMORE, 61 Broadway, New York City.

FILE CLERK for New York engineering office, to look after drawings and records; prefer clean-cut man of mature age, who is capable and reliable; state fully experience and salary desired. S 353 Times Downtown.

FOREMAN.—A factory in Jersey City has opening in the metal and alloy manufacturing department for foreman; prefer man about 35, accurate and neat in records, and used to planning ahead. Write, stating references and experience, X 210 Times Annex.

FOREMAN.—A factory in Jersey City has opening in the metal and alloy manufacturing department for foreman; prefer man about 35, accurate and neat in records, and used to planning ahead. Write, stating references and experience, Z 290 Times Annex.

FOREMAN,

experienced on military overcoats. Answer in own handwriting, stating experience and salary expected. S. R., 115 Times.

FOREIGN EXCHANGE.

Foreign department of downtown bank requires the services of an experienced clerk to handle details of cable payments and transfers. Address F. D. C., P. O. Box 822 New York City.

FOREIGN EXCHANGE.

Foreign department of downtown bank requires the services of an experienced bookkeeper. Address F. A. B., P. O. Box 822, New York City.

GENTLEMAN, about 50, active, dependable, temperate, generally useful; congenial surroundings; permanent; salary $15. P. O. Box 128, Madison Square.

INSTRUMENT MAKERS.
First-class men only need apply.
WESTERN ELECTRIC CO., INC.,
57 BETHUNE STREET,
Near West Street, 6 blocks south of 14th.

JAMES McCREERY & CO.

require a
man to take charge of
packing and inspecting desk
in men's clothing department.
Apply superintendent's office, eighth floor, 35th St., employes' entrance.

JUNIOR LAW CLERK wanted; full time required; state age, education, references; $10 per week; advancement. S 379 Times Downtown.

MACHINISTS.

Lathe screw machine and milling machine operators; must have tools.
WESTERN ELECTRIC CO., INC.,
57 BETHUNE ST.,
near West St., 6 blocks south of 14th.

MACHINISTS.
GISHOLT LATHE HANDS.
MILLING MACHINE OPERATOR.
VISE HANDS.
ONLY THOSE ACCUSTOMED
TO CLOSE WORK NEED APPLY.
R. HOE & CO.,
2 SHERIFF STREET,
CORNER GRAND.

MACHINIST.—All-around, capable men, able to describe and inventory factory equipment; permanent traveling position; answer in own handwirting, giving all details, salary, &c. M 242 Times Downtown.

MACHINISTS WANTED.

Also boilermakers, signal maintainers, airbrake repair men. Apply Employment Car, New York, New Haven & Hartford Railroad, 132d St. and Willis Av., Bronx.

MAN wanted, reliable, elderly, who can answer telephone, keep small, light stock and simple records; bookkeeping or shipping department experience preferred; permanent. M 152 Times.

MANAGER'S ASSISTANT.

I want several men to work with me in New York; absolute integrity first requisite; selling experience desirable; must have personal force, common sense and sincerity; big pay and splendid opportunity for quick promotion to highly paid managerial positions; don't hesitate to answer if you are now employed; it will pay you to make a change; commission basis. Phone for appointment after 10 A. M., Gramercy 3815.

MECHANIC.—Wanted, thoroughly competent mechanic for automobile service station in Philippine Islands, particularly a man informed regarding Delco equipped cars. Reply giving complete statement, experience, references, &c., to R 206 Times Downtown.

MEN of good repute who have a good following or acquaintance can make big money as a side issue; little work; pay from the start; commission basis. Answer in writing and state present occupation. Manager, C 458 Times Annex.

MILLWRIGHT.—Capable men, able to describe and inventory factory equipment; permanent traveling position; answer in own handwriting, giving all details, salary, &c. M 241 Times Downtown.

Classified Advertising Rates

The New York Times

Count six words to a line.

Telephone Bryant 1000.	Per Agate Line.
Agents Wanted	50c
Apartments to Let and Wanted	42c
Automobile Exchange	45c
Boarders and Board Wanted	30c
Business Opportunities	50c
Country Board	40c
Employment Agencies	50c
For Sale	50c
Furnished Rooms and Rooms Wanted	30c
Help Wanted	30c
Lost and Found	50c
Mortgage Loans	50c
Real Estate and Houses to Let	42c
Situations Wanted	25c

OFFICES:

Times Building..........Times Square
Times Annex, 43d St., west of Broadway
Downtown..........7 Beekman Street
Wall Street..........2 Rector Street
Harlem..........2,109 Seventh Avenue
Bronx..........2,914 Third Avenue
Washington Heights..........1,525 Broadway
Brooklyn....Room 605, 367 Fulton Street

HELP WANTED—Male.

MILLINERY BUYER

AND MANAGER FOR LARGE SPECIALTY HOUSE CATERING TO POPULAR AND BETTER MERCHANDISE; A SPLENDID OPPORTUNITY FOR REAL LIVE MAN, CAPABLE OF DOING A BIG VOLUME OF BUSINESS. APPLY, STATING AGE, WHETHER MARRIED OR SINGLE, POSITIONS AND SALARY RECEIVED IN THE PAST FIVE YEARS. X 250 TIMES ANNEX.

MODEL MAKER, first class, 531 West 21st St., Employment Department.

MOLDERS wanted, experienced in large loam and green sand work. X 241 Times Annex.

MULTIGRAPH OPERATOR in printing office; pleasant surroundings. O 21 Times.

OFFICE ASSISTANT.—Young man, 20 or over, exempt from draft, who desires to connect with large corporation where there is an exceptional opportunity to work into a responsible position; good salary; must have had previous experience and be quick and accurate with figures; salary to begin $17 per week. R 207 Times Downtown.

OFFICE ASSISTANT.—Young man; must be able to operate typewriter. Dale Lighting Fixture Co., 107 West 13th St.

OFFICE ASSISTANT.

Neat, careful worker as general office assistant. A. Sulka & Co., 34 West 34th.

OFFICE BOY.—Young man, 17 or over; no experience necessary, but must have fair education and belong to good family; this is a chance for an intelligent young man who is looking for a real opportunity. R 204 Times Downtown.

OFFICE BOYS.

Clean, neat appearance, to work in office of large corporation; excellent chance for advancement with good pay. Call at Room 202, 74 Cortlandt.

OFFICE BOY.—Young man, 18 to 19 years of age, for office of large industrial plant in Jersey City; high school graduate preferred; splendid opportunity for advancement. X 248 Times Annex.

OFFICE BOY wanted, about 15 or 16 years of age; must be bright, willing, and have good references. O 7 Times.

OFFICE BOY wanted. Steinway & Sons' Dittmars Av. Factory, Steinway, L. I. City.

PHARMACIST, registered, wanted at the Presbyterian Hospital, 41 East 70th St.

PHYSICIAN.—Have good opening for live, wide-awake physician registered in New York State; advertising office; located outside of New York City; experience unnecessary, but must be capable professionally, sober, honest, reliable, and of unimpeachable moral character; state age, whether married or single, and some details as to medical education in first letter. X 231 Times Annex.

PHOTOGRAPHER.—Thoroughly experienced studio man; must have good knowledge of lighting effects; write full particulars of experience in last ten years, and salary expected. B. A., 75 Times.

PLATER FOREMAN,

thoroughly versed in producing results along modern methods; must be an executive and have full knowledge obtained by practical experience regarding all solutions and up-to-date finishes; light sheet metal stamped novelties; state age, experience fully, including names and addresses of all former employers and salary. Address Manhattan, Box 124 Times.

PURCHASING AGENT.—For iron, machine, and plumbing work; wages $25; hours 7 to 5. Write 401 West St.

RODMAN AND TRANSITMAN wanted, experienced. Apply Room 712, 7 East 42d St., city.

SALESMAN.

A progressive department store has opening for a salesman of proven ability who has special knowledge of upholstery and rug business; assistant to buyers; salary. Address McElroy Co., 212 5th Av.

SALESMEN.—Young men, hustlers; good money to the right men; salary or commission. Apply 1013, 116 Nassau St.

SALESMEN Wanted.—Sargent trained men will find with us all the opportunity, scope, and earnings they are entitled to; dividends paying security along line of finance on very favorable commission basis for both purchaser and salesmen; one of our offices did 182 last week; one of our New York men did 100 last week. Phone Vanderbilt 1155. Ask for Mr. Davis.

SALESMEN.—Strong financial house requires services two expert salesmen for New York and vicinity; only men of $5,000 and upward yearly considered; leads furnished; unusually meritorious dividend paying offering, appealing strongly to large investors; proposition is a banking one; highest references required; commission basis. Banker, 106 Times.

SALESMEN.

A large concern has opportunities for several young Americans of good education and pleasing personality; we will take care of you if you are strictly honest and an active worker, and your future is assured; drawing account against commission to start. S. O., 42 Times.

SALESMAN.—Have you the desire to earn $5,000 to $10,000 a year? If given the opportunity on a commission basis, have you the ability, the backbone and determination to accomplish it? Such earnings mean work, the real, live, up-to-the-minute man's work. 52 Vanderbilt Av., Room 1707.

SALESMAN, MEN'S FURNISHINGS, ETC., CAPABLE OF TAKING CHARGE OF HIGH-CLASS SHOP IN ATLANTIC CITY; PERMANENT POSITION; SALARY AND COMMISSION. APPLY L. A. HYAMSON, HOTEL BRESLIN.

SALESMAN wanted by New York iron and steel corporation, calling at present on domestic buyers of iron and steel mill products, tool steel, high speed steel, and engineers' supplies as a side line, on commission basis. Address Box M 372 Times Downtown.

SALESMAN.—Honesty, common sense, ambitious; will net from $8 to $15 in commission for every five hours' work; investigate. See Mr. Fields between 4 and 5 Thursday and Friday. Room 801, 3 West 29th St.

SALESMEN on a proposition of proven value netting our salesmen over $150 weekly; strictly on commission basis; quick returns and permanent careers to producers. Phone, for appointment, Murray Hill 6551.

SALESMAN wanted for New York City, by one of the oldest established perfumery houses in the country; commission basis; in answering state fully experience, references, and other lines carried, if any. N 179 Times.

SALESMAN, by old-established importing house; young man as city salesman; one familiar with toilet brushes preferred; excellent chance for quick advancement; state salary expected. O 15 Times.

SALESMEN, covering jobbing and department store trade in and out of town, to handle men's silk belts and neckwear as a side line; commission basis. P 378 Times Downtown.

SALESMAN (magazine advertising) wanted; one who has had several years' experience on some of the popular monthly magazines; write, giving experience and salary wanted. Address X 257 Times Annex.

SALESMEN wanted by large food manufacturer for city work, on salary basis; sales experience desirable, but not essential. Apply, giving age and experience, X 239 Times Annex.

SALESMAN, experienced, inside knowledge fancy goods and novelty lines; permanent position on good salary to right man. Call American Bead Co., 485 5th Av.

SALESMAN, resident or traveling all territories, to carry our line of medium-priced cotton and silk stout dresses; liberal commission. C. P., 200 Times Downtown.

SALESMAN wanted to sell fabric and chamoisette gloves to wholesale and retail trade; state experience and salary expected. Address Box S 351 Times Downtown.

SALESMAN.—We want a reliable oil stock salesman on liberal commission basis; producing and dividend paying company. 802, 505 5th Av.

SALESMEN wanted to take as side line an all-wool knitting yarn account; state commission, States traveled; full particulars. N 67 Times.

SALESMEN.—Side line, (two pens, order book,) Keene's new lever self-filling safety fountain pens; commission, new reorders. Chas. A. Keene, 180 Broadway, New York.

HELP WANTED—Male.

SALESMAN.

Prominent manufacturing firm of New Jersey requires the services of a salesman on salary who is fully acquainted with valuations and the markets for the disposition of machinery and metals; must also have executive ability of indisputable character; this is an exceptional opportunity for a man experienced along these lines to join the sales organizations of one of the largest manufacturing concerns of its kind; state age, experience, references, and salary expected to Salesman, care of Brown Advertising Agency, Inc., 110 West 34th St.

SALESMEN.—We are extending our sales force throughout the United States and Canada and require clean-cut, progressive young Americans in our selling force, both in stores and in the field and in executive positions; if you have at least a high school education and some experience as a salesman we can assure you an opportunity to make a large income and advancement to executive positions; drawing account against commission to start. Mr. Benson, Encyclopaedia Britannica Corporation, 288 4th Av., 14th floor.

SALES MANAGER.

An unusually promising opportunity is offered a sales manager with vision, initiative, sound experience, &c., to connect with a large, progressive silk manufacturer. Replies must give full particulars. Address in strictest confidence.

PRESIDENT.
V 45 Times.

SALESMAN WANTED.

MUST BE A LIVE WIRE AND IN POSITION TO TRAVEL TWO OR THREE MONTHS AT A TIME; SPLENDID OPPORTUNITY FOR THE RIGHT MAN; COMMISSION BASIS; ALSO WEEKLY BONUS AND R. R. FARE PAID. FOR APPOINTMENT ADDRESS E 124 TIMES

SALESMEN.—Leading manufacturer of office specialty wants salesmen, with or without experience; strictly commission basis, with immediate earning; good future for ambitious men. 46 Murray St., 1st floor.

SALESMEN, IMPORTANT.

Opportunity for 2 men to exploit new Life Income Contracts. Issued by Company transacting million a month in New York City. Commission and renewal compensation. Our men making from $100 to $500 per week. Only men of character and ability need apply. Mr. Waddell, 111 Broadway, Room 1130, from 11 to 2 o'clock.

SALESMEN.—If you are over 35 years of age, of good character, with selling ability, we can furnish you with a lifetime position where your income is limited only to your own capacity, but you must be able to earn at least $60 per week in order to hold the position; commission basis; we furnish everything; capable workers assured of early promotion; make application by letter for interview to Langley & Co., Inc., 355 East 149th St., Bronx.

SALESMEN.—Two men of ability and good address for high-class, quick-selling bond issue; references required; salary or liberal commission. P 398 Times Downtown.

SALESMEN.—Winter's cold and fuel scarcity make "Florida Home Gardens" easily salable; liberal terms and commissions. O. Stevenson, Arcadia, Florida.

SALESMAN, retail clothing, experienced, with good trade only; salary. Apply, after 11, G. N. Vincent, 524 6th Av.

SALESMAN, for high-grade motor trucks; splendid position; commission basis. Room 902, 1,457 Broadway, at 42d St.

SALESMAN.—SODA FOUNTAIN SALESMAN. 63 5TH AV., NEW YORK.

SHIPPING CLERK,

experienced misses' and children's blocked hats; good pay, steady position for right party.

VENUS, 37 WEST 37TH.

SHIPPING CLERK, assistant. Write, stating references, age, and salary expected, O 9 Times.

SHIPPING CLERK.—Hardware experience preferred. Sixth floor, 310 East 22d St.

SPANISH TEACHER to give lessons; state terms, particulars. Address S. S., 263 West 125th St.

SPECIAL ASSISTANT TO MANAGING ACCOUNTANT.

UNUSUAL OPPORTUNITY FOR YOUNG MAN

with the following qualifications to gain broad, interesting, and lucrative experience with long established publishing house of national reputation: Exempt from draft, knowledge of cost and general accounting theory, several years' practice at cost accounting work, "tact," "initiative," "forcefulness," "agreeable personality," and symptoms of creative ability; state age, experience, and salary expected. M. B. L., 228 Times.

SPECIAL POLICEMEN.—Wanted, men to act as special policemen; must have records which will stand a thorough investigation; ex-policemen, ex-firemen, and ex-soldiers given preference. Write fully, stating age, height, weight, qualifications, and reference. Columbia, S 392 Times Downtown.

STENOGRAPHER WANTED, YOUNG MAN, BY COTTON CONVERTING HOUSE; ONE WHO UNDERSTANDS THE BUSINESS PREFERRED; GIVE FULL PARTICULARS, STATING EXPERIENCE AND SALARY. COTTON GOODS, X 256 TIMES ANNEX.

STENOGRAPHER, Spanish-English, in prominent import and export firm; must be able to take dictation in either language; good opportunity as well as moderate salary to start. Address, stating salary and full particulars, T 209 Times Downtown.

STENOGRAPHER.—Young man; must be capable of taking technical dictation in office of electrical engineers; state age, previous experience, and salary desired. M 159 Times.

STENOGRAPHER in large export house to eventually go to Manila; bright beginner considered; good opportunity to develop into foreign salesman. Address, stating salary and full particulars, T 207 Times Downtown.

STENOGRAPHER.—French dictation; advancement assured if competent. Write, giving 'phone number, P 397 Times Downtown.

STENOGRAPHER, with knowledge of Spanish and English; must understand export shipping and be experienced secretary. Friedman Co., 558 Broadway.

STENOGRAPHER.—Remington operator; R. R. work; give age, experience, reference, salary nativity. S 349 Times Downtown.

STENOGRAPHER; commercial experience; permanent position to right party. 29 Broadway, Room 809.

STENOGRAPHER in Christian office, experienced; desirable position with contractors. M 141 Times.

STENOGRAPHER.—Commercial experience; permanent position to right party. 29 Broadway, Room 809.

STOCK CLERK wanted; person between 30-35, capable of assuming entire charge of stock room, also shipping and receiving for printing concern; must be accurate at figures, some knowledge bookkeeping, and capable of handling men; state salary desired. R 208 Times Downtown.

STOCK CLERK.—EXPERIENCED PIECE GOODS STOCK CLERK IN CLOAK AND SUIT HOUSE. MILLER, MANDEL & CO., 38 EAST 30TH.

STOCK CLERK.—Wanted, young man, experienced in cotton goods house; a good opportunity for advancement; state age, references and salary. P 399 Times Downtown.

STOCK BOYS for underwear and knit goods, wholesale; salary $12. M 371 Times Downtown.

STONEMAN wanted; experienced and rapid; steady work. The Du Bois Press, Rochester, N. Y.

STOREROOM EXPERT.—To systematize storehouse, to take full charge; wages $25; hours 7 to 5. Write 401 West St.

SYSTEMATIZER.—Familiar with mechanical and plumbing work, to take charge of stock department; wages $25; hours 7 to 5. Write 401 West St.

TALLY MEN OR CHECKERS

wanted, with railroad experience. Apply to General Dockmaster, Pier 39, East River, foot Montgomery St. No labor trouble.

TEACHER.—Baseball coach, boys' school; reasonable salary; now. Room 904, 437 5th Av.

TECHNICAL MAN.

Assistant to head of departmental division. Graduate engineer with general mechanical knowledge preferred. A position of responsibility which offers big opportunity to develop in sales work.

State age, salary expected; send photograph. All applications will be considered confidential.

Make application by letter to Mr. Earl.

HYATT ROLLER BEARING CO.,
Metropolitan Tower, N. Y.

TELEGRAPHER.—Experienced young man or woman; knowledge of stenography and typewriting; state references and salary expected. S 360 Times Downtown.

TOOL AND GAUGEMAKERS.

Men who like up-to-date, high-grade work on Government contracts, with good wages; 50 miles from New York. Apply 299 Broadway, Room 1011.

TRAFFIC WORK.—Large wholesale house desires man thoroughly experienced in tracing and routing freight and express shipments; knowledge of rates essential; work partly outside; good opportunity for advancement; state age, experience, and salary desired. S 391 Times Downtown.

PUBLIC NOTICES.

PLEASE TAKE NOTICE THAT FROM this date I will not be responsible for any indebtedness incurred by the firm of Lipnik & Sandler and the Paul-Henri Company.

PAUL SANDLER.

HELP WANTED—Male.

TOOLMAKERS.

First-class men only need apply.

WESTERN ELECTRIC CO., INC.,
57 BETHUNE ST.,
near West St., 6 blocks south of 14th.

TOOL DRAFTSMEN

on punches and dies, jigs and fixtures, for small interchangeable work; only men with experience need apply; good pay.

WESTERN ELECTRIC CO., INC.,
203 Broadway.

TYPIST.—Young man for billing and general office duties in publishing house. Address, stating experience and salary expected, T 210 Times Downtown.

TYPIST and office assistant; state age, experience, and salary wanted. S 373 Times Downtown.

TYPIST for billing, &c.; opportunities for advancement. P. O. Box 485, N. Y. City.

WAR WORK, (Building Construction.)—Experienced superintendents, mason and carpenter foremen, laborer foremen, timekeepers, carpenters, masons; 200 miles from New York; write fully, giving qualifications and references. M 154 Times.

WIREMEN.

Must be experienced on conduit work and hooking up of A. C. and D. C. motors.

WESTERN ELECTRIC CO., INC.,
57 BETHUNE STREET,
Near West Street. 6 blocks south of 14th.

YOUNG MEN

with high school education, $8-$9 start; raise April 1st if satisfactory; excellent opportunity to advance along engineering lines.

WESTERN ELECTRIC CO., INC.,
57 BETHUNE ST.,
near West St., 6 blocks south of 14th.

YOUNG MAN (Christian firm) to make himself generally useful in office of a large manufacturing plant in New York City; must be good penman and quick; one whom we can bring up in the business; references required; salary to start, $7 per week. Address C 463 Times Annex.

YOUNG MAN with practical experience to estimate on heating and ventilating work; letters only. Address E. S., 151 East 41st.

YOUNG MAN, 18, in stock broker's office; good penman. S 345 Times Downtown.

Instruction.

YOU WANT PLEASANT WORK, better pay, a better future. Whether 15 or 55 years of age, become a Dental Mechanic. SHORT course, individual instruction, day or evening; no book study. Easy payments. We have: best equipment, best system, best reputation. Dental Surgeons constantly employ more and more of our graduates. For particulars, write us to mail you free Booklet 50. Dentists' Laboratories School, 25 W. 45th St.

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Learn big-paying trade; mechanical dentists in great demand; we teach you in a few months; day or night. Write for free booklet, "C." Easy payments. Est. 25 years.

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15 W. 44th St., N. Y. 15 Flatbush Av., B'klyn.
OLDEST, LARGEST, MOST RELIABLE.

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ARE YOU INTERESTED in a well-paying profession? Many of our graduates earn $5,000 to $10,000 yearly. Our method of instruction develops experts. Write for Booklet G. NATUROPATHIC INSTITUTE, 251 West 34th St., New York City.

SALESMEN.—Experienced or inexperienced, city or traveling; write or call for our free book, "A Knight of the Grip," and list of openings; immediate employment service rendered members. National Salesmen's Training Assn. Suite 1808D, Candler Bldg., N. Y.

LEARN TO BE A CHAUFFEUR.—Pleasant and profitable work; day and evening classes. Send for free booklet and visitor's pass. West Side Y. M. C. A., 302 West 57th.

Employment Agencies.

AMERICAN
EMPLOYMENT
EXCHANGE,
115 BROADWAY.
C. P. HASSON. J. J. McLAUGHLIN.

General and Cost Accountant, chemical manufacturing business, $2,400; Department Manager, knowledge accounting, billing, and collection work, $2,400; Factory Cost Accountants, experienced in machinery manufacturing or foundry, $2,400; Analytical Accountant, knowledge financial and operating statements, for public utility corporation, $2,100; Traveling Auditor for mercantile house, $2,000 and expenses; Railroad Auditor, experienced to act as auditor of disbursements, $1,650 year; Office Manager, out-of-town position, must know fertilizer business, $3,000; Outside Representative, middle-aged, $1,300; Steel Salesman, experienced in bar steel only, $1,500 and expenses.

Secretary-Stenographer, with legal experience, knowledge of bookkeeping, $1,800; Stenographer-Secretary for department store, $1,500; Stenographers, (3,) for South America, $1,500-$1,800.

Office and Warehouse Superintendents, (4,) understanding motor trucks, $1,500-$2,000; Draftsman, knowledge concrete, structural iron, bridges, and abutments, &c., for Cuba, $2,400; Draftsmen, (2,) must have engineering and architectural experience, $1,500-$1,800.

SEVERAL HUNDRED POSITIONS OPEN FOR BOOKKEEPERS, STENOGRAPHERS, AND CLERKS AT SALARIES FROM $10 WEEK TO $1,500 YEAR.

CALL 9-2.

NATIONAL EMPLOYMENT EXCHANGE,
30 Church St., New York City.
Call between 9 and 1.

CHIEF ENGINEER FOR MANUFACTURING PLANT IN NEW JERSEY; MUST HAVE HELD SIMILAR POSITION AND POSSESS N. J. LICENSE; SALARY $2,100 PER ANNUM.

STENOGRAPHERS! STENOGRAPHERS!

We are flooded with requests for Stenographic help, ranging in ability from BEGINNERS to those having Secretarial and Executive experience. These requests come from all lines of business enterprise, such as mercantile, manufacturing, transportation, export. Salaries, $12 weekly to $1,300 yearly.

IF YOU HAVE THE GOODS TO DELIVER, COME SEE US.

TRUST CLERK.

We have an excellent opportunity to place a capable man with a progressive financial institution, who is well equipped to act as assistant to Trust Officer, through thorough training in Trust Department work; age 31 to 35 years; salary $1,500 yearly, possibly higher to right man.

BOOKKEEPER and Cashier, Bronx, $25-$28; Ledger Clerks, Newark and Elizabeth, $1,200; Stenographer, young, New Brunswick, $20; Young Man, construction experience, for filing and checking material invoices, $1,500; Man, good at figures, banking experience, $900. Alliance Exchange, 29 Liberty St.

URGENT NEED FOR STENOGRAPHERS. Secretaries (2) for Manila, immediately, $150, exempt, Spanish an asset; also French-English, Spanish-English; English, $20-$35.

MUTUAL SERVICE BUREAU,
41 Liberty St.

TERMINAL EMPLOYMENT EXCHANGE,
154 Nassau St. C. M. IVERSON.

BOOKKEEPERS.—Exceptional opening for clean-cut men with executive ability; $1,500 up.

SPLENDID opportunities, bookkeepers, accountants, clerks, stenographers, Christian firms; investigate. Mighill, Flatiron Building.

ACME AGENCY, 145 Nassau.—Bookkeepers, clerical workers, office boys; 25 positions open.

BUSINESS OPPORTUNITIES.

MODERN PRINTING PLANT

and advertising business, in prosperous New England city, established 10 years, for sale at bare value of machinery, owing to principal owner taking up war work; price $30,000; unusual opportunity to acquire up-to-date plant at low price, even if to be moved elsewhere. Address M 149 Times.

State and county managers wanted; new money-saving utility article; universal use; lifetime chance; big profits; small investment secures exclusive territory; interview will convince. George Spencer, Hotel Van Cortlandt, 142 West 49th, 10 to 6 daily.

ARMY ORDERS AND ASSIGNMENTS

Special to The New York Times.

WASHINGTON, March 13.—The War Department today published the following army orders:

Engineer Reserve Corps.

Cooke, Maj. C. E.; Lyons, Capt. F. F.; McMillen, 2d Lt. F. W., and Francis, 2d Lt. E. J., to Aiken, S. C., re mil. mapping.

Gardner, 1st Lt. C. C., and Goldsmith, 2d Lt. E. L., to Louisville, re mil. mapping.

Penick, 1st Lt. S. T., and Lewis, 2d Lt. J. W., to Springfield, Ga., re mil. mapping.

Hughes, 1st Lt. F. W.; Opdycke, 2d Lt. A. L., and Lewis, 2d Lt. W. D., to Millen, Ga., re mil. mapping.

Following to Waynesboro, Ga., re mil mapping:

Sadler, Capt. C. L.

SECOND LIEUTENANTS.

Roudabush, M. A.
Look, F. W.
Nelson, E. K.
Bastian, W. C. F.

McIntosh, Capt. C. J., previous orders revoked.

Guthrie, 1st Lt. V. R., to Ft. Monroe, as an instructor.

Ralls, 2d Lt. W. E., will report to Qm., cantonment div.

Payne, Maj. E. V. R., promoted to be a Lt. Col.

Kuhns, 1st Lt. A., will report to Chief of Engs.

Wilson, Capt. W. M., will report to President of U.S. Shipping Board, Emergency Fleet Corp., this city.

McClure, 1st Lt. H., will report to officer in charge General Engineer Depot.

Following assigned to 318th Engs.:

FIRST LIEUTENANTS.

Wadsworth, R. G.
Pearson, N. C.
Page, D. W.

SECOND LIEUTENANTS.

Bandini, E.
Riordan, E. J.

Following to Vancouver Barracks with Eng. Replacement Troops:

FIRST LIEUTENANTS.

McRae, H. C.
Rall, E. R.
Davis, 2d Lt. G. W.
Wheelock, B. P.
Haupt, C. W.

Infantry Reserve Corps.

Carter, 1st Lt. T. W., and Hautz, 2d Lt. C. B., hon. discharged.

Murchison, 2d Lt. J. C., Jr., previous orders rescinded.

Carter, 2d Lt. R. J., to 37th Div., Camp Sheridan.

Abrams, 2d Lt. S. S., to Camp Meade.

Pierson, 1st Lt. A. R., Jr., to Army Gen. Hosp. at Ft. Bayard for treatment.

Deering, Maj. C. W. C., to Hawaiian Dept. as Adjt.

Sykes, 1st Lt. J. A., to Camp Beauregard with 39th Div.

Miles, Capt. V. M., to Camp Beauregard.

Ordnance Reserve Corps.

Rohl, 2d Lt. V. B., detailed for duty office Director of Embarkation this city.

Tewes, 1st Lt. E. G., will report to Chief of Ord.

Following to Machine Gun School at Springfield Armory:

SECOND LIEUTENANTS.

Healy, J. J.
Hardin, D. B.
Lynch, G. I.
Fleck, A. H.
Josephson, C. I.

Signal Corps.

Gillett, Capt. M., to Hoboken, N. J.

Boyd, Pvt. R., Av.Sec., will report to Chief Sig. Off. of Army for temp. duty, upon completion to be sent to Elizabeth, N. J., and report to off. in charge Standard Aircraft Corp., that city.

Ordnance Department.

Swett, 2d Lt. G. R., assigned to N.A.

Hazen, 1st Lt. J. N., detailed for duty in office Director of Embarkation Branch, this city.

Walker, Maj. C. A., will report to Chief of Ord.

Quartermaster Corps.

Thornton, Capt. D. W., to Camp Beauregard asst. to Constructing Qm.

Farrell, Capt. E. A., to Camp Lee as asst. to Constructing Qm.

Morrison, Capt. E. W., to Camp Cody as asst. to Constructing Qm.

Kimble, Capt. R. F., to Camp Greene, as asst. to Constructing Qm.

Lidstrem, H. H., appointed to 1st Lt.

Coast Artillery.

Flacsan, J., appointed a provisional 2d Lt. in reg. army, and assigned to C.A. Training Camp at Ft. Monroe.

Sinclair, Capt. J. L., to Coast Defenses of Baltimore.

O'Rear, Capt. J. T. H., to Coast Defenses of New Orleans.

Wood, Lt.Col. R. F.; Thompson, Lt.Col. A. C., and McBride, Lt.Col. J., Jr., promoted to be Cols.

Following promoted to be Lt.Cols.:

MAJORS.

Mitchell, R. M.
Matson, J.
Steger, J. O.
Mason, A. M.
Powers, E. D.
Watson, J. D.

Payne, Capt. A., and Marsh, Capt. C. T., promoted to be Majs.

Cavalry.

Brown, Maj. J. K., to Aux. Remount Depot, Front Royal, Va., then to proper station.

Engel, Maj. E., to Del Rio with 14th Cav.

Gillett, 1st Lt. W. H., previous orders amended to read Capt.

Sanitary Corps.

Funk, 1st Lt. F. J., to Camp McClellan, with Nutritional Survey Party No. 8, upon completion to accompany party to Camp Sheridan, Camp Wheeler, Camp Gordon.

Medical Corps.

Telford, 1st Lt. P. K., to 21st F.A., at Camp Logan.

Schwartz, 1st Lt. S. C.; Wells, 1st Lt. W. S., and Whisenant, 1st Lt. J. R., to Camp Greene, with 60th Inft.

Dabney, Capt. A. S., N.G., to 30th Div., at Camp Sevier.

Jones, Lt. Col. H. W., to Allentown, Penn., organizing and equipping Base Hosp. No. 114.

Coates, Maj. G. M., N.G., to 28th Div., at Camp Hancock.

Darby, Lt. Col. J. C., N.G., to 37th Div., at Camp Sheridan, as Comdg. Off. of 112th Sanitary Train.

Carter, Maj. H. F., to Camp Logan as asst. to Camp Surg.

Johnston, Maj. J. F., to Camp Jackson, as asst. to Camp Surg.

Field Artillery.

Wood, Lt. Col. N. E., assigned 20th.

Wheeler, Lt. Col. E. S., transferred to 20th.

Michel, Lt. Col. W. N., F.A., relieved from assignment 20th.

Following transferred to 19th:

CAPTAINS.

Greenwold, K. C.
Dunigan, F. J.
Winton, W. F.
Cain, D. E.

Following will report to Chief of F.A.:

LIEUTENANT COLONELS.

Gruber, E. L.
Allin, G. L.
Danford, R. M.
Hammond, J. S.

Infantry.

Ward, 2d Lt. L. C., previous orders revoked.

Connolly, Lt. Col. P. A.; Page, Lt. Col. J. H., and Hartigan, Maj. W. F. L., transferred to 61st.

Bennett, Col. W. C., transferred to 2d Inft., to remain on duty with 39th Inft. until arrival Col. Bolles.

Bolles, Col. F. C., transferred to 39th Inft.

Stamper, 1st Lt. C. D., will report to Provost Marshal Gen.

Roche, Lt. Col. E. A., and Binford, Maj. R. J., transferred to 11th.

Davis, Capt. L. D., transferred to 60th Inft.

Mullay, Lt. Col. P. H.; Peyton, Maj. P. B., and Huddleson, Maj. G. H., transferred to 6th.

Cook, Maj. L. H., relieved from assignment to 6th.

Patrick, 1st Lt. J. B., previous orders amended to read 1st Lt. J. B. Patrick, Inft.R.C.

Wallace, 1st Lt. M. W. F., promoted to be a temp. Capt. and assigned 17th, at Ft. McPherson.

Quartermaster Corps.

Dodd, Maj. W. F., will report to Act.Qm.Gen.

Following to Camp Funston as assts. to camp Qm.:

SECOND LIEUTENANTS.

Bell, J. W.
Ashbaugh, C. W.
Willing, J. C.
Bennett, H., Jr.
Guthrie, H. R.
Creglow, F. B.

Nooe, 2d Lt. B., Jr., to Camp Greene with Aux. Remount Depot 306.

Tevis, 1st Lt. W. S., Jr., to Ft. Reno as asst. to Depot Qm.

Von Grimm, 2d Lt. J., hon. discharged.

Mooney, Capt. J. S., will report to Maj. Herman as his asst.

Lamb, 1st Lt. F., will report to Cmdg. Off. of Motor Convoy Service at Detroit.

Blattner, 2d Lt. C. H., to Camp Fremont with Bakery Co. 349.

Marshall, 2d Lt. C. B., previous revoking order recalled.

Edinger, 2d Lt. W. J., to Camp Johnston with Motor Car Co. 306.

Withee, Capt. A. G., appointed to same grade in Eng.R.C.

Following to Camp Johnston for duty with motor truck companies indicated:

Seay, 1st Lt. S. H., 411.
Tuttle, 2d Lt. L. H., 411.
Carpenter, 1st Lt. C. L., 412.
Lawrence, 2d Lt. H. B., 412.
Rhodes, 2d Lt. C. W., 413.
Gunn, 2d Lt. M. C., 413.
Carver, 2d Lt. G. M., 414.
Davis, 2d Lt. L. H., 414.
Haseltine, Capt. D. L., 415.
Edwards, 2d Lt. E. M., 415.

Following to New York as assts. to Dept. Qm.:

SECOND LIEUTENANTS.

Duff, P. S.
Eicher, F. H.
Harvey, A. L.
McMullan, P.
Murphy, S. F.
Wagner, A. J.
Whaley, F.
Bader, G. S.
Blewett, C. H.
Felde, A. L.
Holmes, A. E.
Matthews, W. W.
Smith, L. W.
Westhoff, F. W.
Yeomans, G. W.

Sanitary Corps.

Walsh, 1st Lt. J. F., to Astoria Lt., Ht. & Pw. Co., at Astoria, L. I.

Meehan, 1st Lt. J. P., to Mil. Director Rockefeller Inst. for Med. Research.

Sly, 1st Lt. C. S., previous orders amended to direct him to Camp Hancock as Camp Med. Supply Off.

Edwards, 1st Lt. T. C., to Greenville, S. C., re combating blood diseases in extra cantonment areas of Camp Sevier and Camp Wadsworth.

Riley, 1st Lt. W. W., N. A., will report to Med. Supply Off., Med. Supply Depot at Philadelphia.

Laughlin, 1st Lt. J. L., to Ft. Leavenworth.

Carterer, 1st Lt. H. J., to Camp Meade.

Weir, 1st Lt. A. H., N.A., to Cornell Med. College.

Jones, 1st Lt. S. L., will report to Surg.Gen.

Wrightston, Maj. W. D., previous orders amended to read Maj. W. D. Wrightson.

Schaal, 1st Lt. A. A., to Camp Greenleaf for inst.

Medical Reserve Corps.

Following are hon. discharged:

FIRST LIEUTENANTS.

Brown, W. E.
Downton, E. W.
Manheims, P. J.
Bannon, F. R.
McCann, R. B.

Following to Camp Greenleaf for inst.:

CAPTAINS.

Simmons, M. J.
McCampbill, H. H.
Schulz, C. E.
McMillan, W. W.

FIRST LIEUTENANTS.

McMillan, C. M.
Montgomery, C. C.
Sener, W. J.
Branower, J.
Wickerman, E. P.
Loring, B. F.
Phipps, C. E.
Norton, W. H.
Golembiowski, J. J.
Silverstein, B. J.
Morris, R. B.
Leach, A. F.
Thomas, W. G.
Cook, R. J.
Demand, F. A.
Engle, R. L.
Hawkins, E. C.
Dwight, K.
Berkowitz, J. G.
Shube, H.
Washburn, V. D.

Following to camps mentioned for conference:

MAJORS.

Lathrope, G. H., Sheridan, McClellan, Pike.

Murphy, E. E., Hancock, Sevier, Wheeler.

Palfrey, F. W., Wadsworth, Jackson, Lee.

Bigelow, E. B., Logan, Beauregard, MacArthur.

Burras, J. T., Pike, Ft. Oglethorpe, McClellan, Sheridan.

Halstead, A. E., Wheeler, Sheridan, Gordon, Sevier.

Crawford, W. W., Sheridan, Wheeler, Gordon, McClellan.

Lund, F. B., Sevier, Wadsworth, Jackson.

Babcock, W. W., Wheeler, Sheridan, McClellan, Ft. Oglethorpe.

Bovaird, Capt. D., to Camps Upton, Devens, and Meade for conference with officers re med. services in base hosp.

Following to San Juan Base Hosp. being organized there:

MAJORS.

Lee, E. W.
Peet, E. W.

CAPTAINS.

Dequevedo, E. G.
Glines, W. A.

FIRST LIEUTENANTS.

Matlock, C. W.
Casellas, P. R.
Igaravidez, P. G.
Hermandez, F. J. M.
Mestre, R.
De La Torre, F. G.
Schaefer, E. L.
Ferrer, J. C.
Crescioni, D. A.
Janer, F. H.
Moss, C. S.
Oates, J. F.

Krauss, 1st Lt. W. R., and Nolan, 1st Lt. L. S., to Neurological Inst. N. Y., for training.

Griswold, 1st Lt. R. W., and Conte, 1st Lt. H. A., to Rockefeller Inst. for inst., then to Camp Dix.

Following to Ft. Riley for inst.:

MAJORS.

Barrett, E. J.
Nilson, Capt. J. R.
Hull, C. A.

FIRST LIEUTENANTS.

Engels, C. F.
Brindjonc, E. F.
Smith, J. S.
Price, H. H.
Ferguson, W. J.
Kergan, J. T.
Mix, W. S.

Following to Newport News:

Hatch, Capt. L. F.

FIRST LIEUTENANTS

Beard, H. L.
Hole, B. W.
Wuttkee, E.
Kellis, J. H.
Maples, F. H.

Lawson, Maj. J. H., to Rockefeller Inst. for inst., then to Camp Hancock.

Price, Capt. J. W., Jr., to Rockefeller Inst. for inst., then to Ft. McPherson.

Lear, 1st Lt. A. I., to Rockefeller Inst. for for inst., then to Camp Meade.

Markham, 1st Lt. H. B., to Rockefeller Inst. for inst., then to Camp MacArthur.

Mitchell, 1st Lt. W. B., to Rockefeller Inst. for inst., then to Camp Meade.

Moore, 1st Lt. W. N., to Rockefeller Inst. for inst., then to Camp Sherman.

Neel, 1st Lt. W. H., to Rockefeller Inst. for inst., then to Camp Dix.

Pulliam, 1st Lt. M. J., to Rockefeller Inst. for inst., then to Camp Wadsworth.

Reuss, 1st Lt. H. P., to Rockefeller Inst. for inst., then to Camp Hancock.

Robertson, 1st Lt. J. J., to Rockefeller Inst. for inst., then to Camp Jackson.

Williams, 1st Lt. C. W., to Rockefeller Inst. for inst., then to Camp Doniphan.

Orders of Feb. 18 relating to following amended; to duty with Hosp. V. instead of Base Hosp. 26 at Ft. McPherson:

FIRST LIEUTENANTS

Shortal, W. W.
Standifer, C. H.
Brown, M. M.
McBride, R. B.
Carlisle, G. L.
Usry, R. S.
Carr, M. M.
Smith, D.

Following to Base Hosp. No. 37, at 14th Regt. Armory, Brooklyn:

CAPTAINS.

Fisher, S. F.
Flanagan, J. T.
Moorer, M. P.
Beecroft, M. B.
Meagher, J. F. W.

FIRST LIEUTENANTS.

Sprenger, A.
Sullivan, D. J.
Turley, H. K.
Erwin, H. G.
Davis, R. A.
Eckerson, L. B.
Fox, F. F.
Irvine, R. T.
O'Connor, A. J.
Garlick, R. H.
Rynd, C. E.
McElvare, G. G.
Rendich, R. A.
Seidensticker, R. F.
Skeen, C. H.

Following relieved of previous orders:

Whitacre, Maj. H. J.

CAPTAINS.

Geyer, C. W.
Hasbrouck, E. M.

FIRST LIEUTENANTS.

MacNamara, H. P.
Maine, A. E.

Odenthal, Capt. E. P., and McGuire, 1st Lt. W. A., to Camp Lee.

Following promoted to be Majs.:

CAPTAINS.

Boughton, G. C.
Brown, B. H.
Ingraham, C. B., Jr.
Metcalf, B. H.
Abraham, H.
Berry, S. F.
Chatard, J. A.
D'Alemberte, C. W.
Hanes, E. L.
Hanes, F. M.
Hunt, C. T.
Hurlbut, L. R.
Lockett, E. A.
McCain, N. G.
McConnell, E. J.
Mansfield, E. E.
O'Reilly, C. A.
Parker, P. J.
Potts, M. L.
Holcombe, F. M.
Brehm, G. W.
Cowan, Z. S.
Mintzer, G. S.
Walter, G.
Baeslack, F. W
Kerr, H. H.

Following promoted to be Capts.:

FIRST LIEUTENANTS.

De Foe, W. A.
Rutberg, J. J.
Antle, H. C.
Cox, A. W.
Hoffmeier, F. N.
Woods, C. J.
Doane, J. H.
Baker, H. M.
Hardy, G. E. W., Jr.
King, F. A.
O'Neil, R. T.
Barcus, C. E.
Hill, G. W.
McDaniels, M.
Wermuth, A. W.
Leo, J.
Zingher, A.
Barnes, C. L.
Edgerton, A. E.
Holmes, T. W.
Blaine, W. McG.
Essertier, E. P.
Byrne, J. F.
Irwin, R. W. E.
Miley, W. M.
Talbott, J. A.
Cooper, F. S.
Keller, J. E., Jr.
Schwartz, G. C.

Following to Waco with Av. Sec. of Sig. C.:

CAPTAINS.

Tuffley, F. S.
Young, G. A.

FIRST LIEUTENANTS.

Allen, E. D.
Berge, P. L.
Brooke, H. C.
Crawford, J. H.
Davis, P. C.
Gwaltney, B.
H'doubler, F. T.
Kyllo, J.
McLaughlin, N.
Nelson, J. D.
Pfeifer, E. C.
Rehling, C. F.
Thompson, W. B.
Wilson, F. D.
Bachinski, L. J.
Beverly, G. W. B.
Closs, H. W.
Dapp, W. E.
Graf, C. H.
Harned, W. B.
Huff, L. D.
McComb, E. V.
Murphy, W. T.
Newby, H. D.
Raber, D. D.
Smith, J. A.
Van Gundy, C. R.

Following to Camp MacArthur:

FIRST LIEUTENANTS.

Bankendorf, B.
Darner, L. D.
Rosenblum, P.
Smith, M. N.
Bergin, C. E.
Lampe, H. G.
Schmidt, I. H.

Following to Camp Lewis:

FIRST LIEUTENANTS.

Cotton, F. W.
Lawton, F. B.
McColl, J. MacP.
Marcy, G. E.
Zigelman, E. F.
MacRae, R. D.

Following to Camp McClellan:

Dowdall, Capt. W. T.

FIRST LIEUTENANTS.

Ghent, C. H.
Luehrs, L. E.
Jaracz, W. J.
Motley, R. L., Jr.

Following to Camp Custer:

FIRST LIEUTENANTS.

Christensen, C. A.
Du Frenne, M. F.
Newman, A. J.
Dahl, E. O.
Markowitz, I.
Weldy, F. M.

Carter, Capt. P. I.; Gardner, Capt. F. P., and McNerthny, Capt. W. B., to San Francisco for inst., then to Camp Lewis.

Rogers, Capt. T. A.; Sagarino, 1st Lt. J. F., and Sturdivant, 1st Lt. B. B., to Camp Greene with 60th Inft.

Erdlitz, 1st Lt. F. J., and Lowry, 1st Lt. D. L., to Av. School at Houston.

King, 1st Lt. F. B., to Ellington Field with Sig. C.

Hattery, Capt. H. H., to San Francisco for inst., then to Camp Kearny.

Harrah, 1st Lt. O. M., to San Francisco for inst., then to Camp Lewis.

Lott, Maj. M. E., previous orders amended; to Army Hosp. No. 6 at Ft. McPherson.

Blakeslee, Capt. G. A., to Government Hosp. for Insane for training.

Wood, 1st Lt. G. C., and Zook, 1st Lt. J. A. to Camp Sevier.

Cook, 1st Lt. C. S., to Rockefeller Inst. for inst., then to Hoboken.

Goldblatt, 1st Lt. L. L., to Camp Upton.

Cook, Capt. J. W., orders of March 1 amended to read, to Army Med. School for inst. in orthopaedics.

Gibson, 1st Lt. C. V., to Camp Shelby.

Conard, Maj. R., and Bergfeld, Capt. A. W. C., to Southern Dept.

Hosford, Capt. W. J., to Ft. Des Moines.

Glover, 1st Lt. G. E., to Camp Humphreys.

Applewhite, 1st Lt. G. H., to Camp Cody.

McLean, Capt. J. A., and Leavitt, 1st Lt. P. H., to Camp Wheeler.

Moore, Maj. J. R., to Camp Travis to examine command for mental and nervous diseases.

Merritt, 1st Lt. V. S., to Ft. Rodman.

Kadlec, 1st Lt. F., to Ft. Adams.

Kepple, 1st Lt. A. S., to Ft. Andrews.

Henry, 1st Lt. C. R., appointed to same grade in M.C.

Voegelin, 1st Lt. A. E., to Rockefeller Inst. for inst., then to Base Hosp. 37 at Brooklyn.

Parker, Capt. B. F., and Johnson, Capt. F. T., to Camp Upton.

Bensel, Maj. W., to Camp Jackson.

Roberts, 1st Lt. D. J., to Cape May Army Hosp.

Miller, 1st Lt. C. S., to duty as Executive Chairman of Penn. State Committee Med. Section, Council of Nat. Def., then to Camp Greenleaf for inst.

Govan, 1st Lt. T. P., to Camp Devens.

Whitbeck, Capt. B. H., to Camps Merritt, Dix, Meade, Devens, and Upton and Ft. Myer and Edgewood, Md., to inspect, then to his station.

Harned, Capt. C. W., to School of Plastic and Oral Surgery, Chicago, for inst.

Cobb, Capt. W. S., and Smith, 1st Lt. H. S., to Camp Lee.

MacFarland, 1st Lt. H. D., and Minkel, 1st Lt. A. J., to Camp Hancock.

Brazeau, 1st Lt. G. N., to Hospt. No. 1, at Williamsbridge.

Lavelle, 1st Lt. T. E., to Hosp. No. 116, at 71st Inf. Armory, N. Y.

Frick, Maj. W. J., and Allen, 1st Lt. T G., to Corpus Christi.

Chambers, 1st Lt. A. L., to Camp Meade.

Dishong, Capt. G. W., to Neurological Inst., N. Y., for inst.

Noonan, Capt. F. J., assigned to active duty at Watervliet Arsenal.

Hasbrouck, Capt. E. M., to Walter Reed Hosp. for treatment.

Swan, 1st Lt. G. H., to Hosp. No. 38, at Phila.

Burns, 1st Lt. G., to Base Hosp. at Camp Greenleaf.

Hansen, 1st Lt. M. M., to active duty.

Whitbeck, Capt. B. H., to duty as Inst. in orthopedic work.

Cole, Capt. A. P., to Camp Gordon.

Rosenthal, 1st Lt. L. V., to Camp Lewis.

Signal Reserve Corps.

Following to Rockwell Field:

SECOND LIEUTENANTS.

Hume, H. W.
Johnson, J. LeR.
Williams, P. L.
Block, H., Jr.
Cohen, V. H.
Powers, H. J., Jr.
Marshall, T. H.
George, A. N.
Jones, D. E.
Munn, J. C., Jr.
Moriarty, L. H.
Hancock, R. D.
Dailey, G. A.
Levisee, R. B.
Walker, C. R.
Chase, P. W.
Lewis, H. H.
Epstein, W. J.
MaSpaden, L.
Welty, C. W.
Bailey, G. B.
Hynes, T. V.
Sanderhoff, R. F.
Blackmore, W. C.
Walker, W. H.
Greene, C. W., Jr.
McDonough, H. L.
Allen, P. V.
Stearns, F. A.
Outcalt, D. M.
Brodersen, L.
Post, S. L.
Woodard, G. O.
Barber, N. C.
Aldrich, H. S.
Garlough, J. L.

Following to Taliaferro Field:

Russell, 1st Lt. D. C.

SECOND LIEUTENANTS.

Dale, R. R.
Stites, F. B.
Myers, J. A.
Smith, H. C.
Johnston, G. E.
Mahon, R. J.
McCarty, A. B.
Lubbers, E. S.
Evans, R. E.
Noel, S. Q.
Greenslade, R. M.
MacLure, H. G.
Murphy, R. E. L.
Rice, C. A.

Following to participate in flights:

Ives, Capt. H. E.

FIRST LIEUTENANTS.

Kidd, M. M.
Clayton, J. H.
Abney, L. D.
Cook, C. C.
Townsend, E. M.

SECOND LIEUTENANTS.

Simonds, F. M., Jr.
Latham, S. A.
Bowers, E.
Bower, P. E.
Crawford, W. J.
Dorsett, W. C.
Smith, H. C.
Whipple, W. G.
Frye, A. R.
Montieth, C. H.
Burdick, H.
Tolchan, A.
Schnur, P. B.
Wilson, R.

Following to Radio School at College Park Md.:

SECOND LIEUTENANTS.

Berry, C. J.
Beij, K. H.
Vrooman, E. C.
Wise, J. E.
Humphrey, K. B.

Mann, 2d Lt. M. D., Jr.; Helms, 2d Lt. L. R., and Piage, 2d Lt. C. G., to Rich Field.

Following to Camp Dix:

SECOND LIEUTENANTS.

Brenneke, A. M.
Eaton, S. C., Jr.
Hillman, C. A.
Zimmer, D. B.
Nevin, J., Jr.

Love, 2d Lt. R. J., will report to Chief Sig. Off.

Simons, 2d Lt. W. L., to Carlstrom Field.

Turner, 2d Lt. C. E., to Chanute Field.

Fearn, I. K., aptd. a 1st Lt. in Av. Sec.

Emmerich, 2d Lt. E. M., to Love Field.

Grace Capt. M. H., Av. Sec., to School of Mil. Aeronautics at Columbus, Ohio.

Stockman, 2d Lt. O. J., to Army Balloon School at Ft. Omaha.

Russell, 1st Lt. H. O., to Ellington Field.

Lokey, 2d Lt. T. E., to Wilbur Wright Field.

Horner, 2d Lt. H. R., to Gerstner Field.

Morrow, Capt. E. R., to Selfridge Field.

Immel, 1st Lt. P. P., to Garden City Gen. Supply Depot.

Sage, Capt. A. G. C., to Boston as member of a board aptd. June 8 last.

Smoot, 1st Lt. H. R., will report to Chief Sig. Off.

Roberts, 1st Lt. G. B., to Vancouver Barracks.

Sieg, Capt. L. P., orders of Feb. 23 amended; he is aptd. Capt. in Av. Sec. S.R.C.

Muehlman, 2d Lt. R. E., to Langley Field.

Following are aptd. Capts. in Av. Sec.:

Dunlap, J. E.
Chandler, H. C.
Raines, T. F.
Marr, W. M.
Smith, De W. C., Jr.
Eckerson, G. H.
Clement, J. B., Jr.
Curry, H. S.

Curtis, 1st Lt. J. A., Jr.; Glasscock, 1st Lt. C. H., and Miller, 1st Lt. F. W., to Camp Greenleaf for inst.

Veterinary Reserve Corps.

Levenson, 2d Lt. L., to Newport News, Va., to accompany cavalry horses to San Juan.

Krift, 2d Lt. F. A., to Camp Meade.

Hoylman, 2d Lt. A. A., will report to Depot Qm. at Chicago for inst. in meat inspection.

Following will report to Purchasing Officer for Public Animals at Eastern Zone:

SECOND LIEUTENANTS.

Chase, C. S.
Muller, J. H.
Schroeder, E. F.
Hazel, G. A.
Peterson, L. N.

National Guard.

Gates, 1st Lt. G. P., assigned to 31st Div. at Camp Wheeler.

Venable, Maj. V. L., will report to Chief of Militia Bureau.

Gibelding, 1st Lt. F., and Nelson, Capt. J. S., hon. discharged.

McDonald, 1st Lt. J. E., assigned to 27th Div., at Camp Wadsworth.

Following promoted to be Capts. in 27th Div. at Camp Wadsworth:

FIRST LIEUTENANTS.

Ackerley, W. W.
Cruger, F. H.
Jetter, J. E., Jr.
Loeba, C. H.
Moncrieff, E. V.
Lawson, H.
Beale, A. W.
Demarest, D. J.
Libbey, E. B.
McDougall, C.
Crimmins, T.
Pearson, H. G.

Leland, Sergt. C. G.; Grimm, Sergt. E. D., and Geraghty, Sergt. C. E., promoted to be 2d Lts. in 27th Div. at Camp Wadsworth.

Miscellaneous.

Following (Chaplains) to camps designated:

Smith, J. A., Dodge.
Burgess, S. J., Grant.
Beard, J. W., Lewis.
Deneaf, M. J., Fremont.
Spaulding, E. L., Coast Defenses of San Francisco.
O'Connell, F. V., Ellington Field.
Miller, J. L., Camp Taliaferro.
Coholan, P. F., Kelly Field.
O'Keefe, J. D., Kelly Field.

Roberts, 1st Lt. J. H.; Cochran, 1st Lt. G., and Purdy, 1st Lt. N. M., promoted to be Capts. in N.A.

Johnston, Maj. E. N., C. of E., previous orders revoked.

Dunham, Capt. W. S., Qm.R.C., to Front Royal Remount Depot, re purchase of animals.

Cortright, 2d Lt. I. J., F.A.R.C., hon. discharged.

Scott, 2d Lt. T. O., Ve.R.C., to Camp Merritt.

Jones, 1st Lt. C. C., Den.R.C., to Base Hosp. No. 37, at Brooklyn.

Lange, Capt. A. F., Vet.C., to Camp Wadsworth Aux. Remount Depot.

Following promoted to be 1st Lts., N.A.:

SECOND LIEUTENANTS.

Jacobs, L. R.
Wilson, A. C.
Peightel, J. C.
Riggs, E. S.
Warwick, G. W.

Johnson, Maj. D. W., assigned to Intelligence duty in New York.

Millar, Maj. R. W., will report to Judge Advo. Gen.

Rand, Maj. W., previous orders amended to direct him to report to Act. Judge Advo. Gen. for the American expeditionary forces in Europe.

Nicklin, 1st Lt. J. B., Jr., will report to Chief of Mil. Intelligence Branch, General Staff, Army War College, this city.

Snow, Chap. L. J., to Camp Fremont, with 8th Div.

Duenow, Chap. C. G., and Harmond, Chap. T. L., to Camp Travis, with 90th Div.

Garrison, 1st Lt. S. C., will report to the Adjt. Gen.

Steuenberg, Capt. G., U. S. A., ret., detailed as Professor of Mil. Science, and Tactics, at Fla. Mil. Academy.

Butte, Capt. G. C., will report to General Staff, this city, for Intelligence duty.

Little, Lt. Col. B.; Bolton, Lt. Col. C. C.; Richards, Capt. E. B., and Tyler, Maj. G. F., assigned to N.A. and will report to Asst. Sec. of War.

A board of officers to consist of following appointed for examination of such officers as may be ordered to appear before the board. The board to meet at such places as may later be designated by the Adjutant General's office:

Carter, Maj. Gen. W. H.; Mann, Maj. Gen. W. A.; O'Ryan, Maj. Gen. J. F., and Gillespie, Capt. J. B.

Boards constituted as follows, appointed to meet Charleston, S C.; Ft. Totten, N. Y., and Boston, Mass., for purpose of locating aero coast defense squadron sites and balloon coast defense company sites in South Atlantic Coast Artillery district, the Middle Atlantic, and North Atlantic Coast Artillery districts:

Peek, Maj. N. W.; Sinks, Maj. E. D.; Stuckland, 2d Lt. C. L., and Stevens, Mr. W. P.

A fifth member to be selected by the Comdg. Off. of each coast artillery district upon request senior member of the board. The board will report to commanders of above-named coast artillery districts.

Resignations.

Bracewell, 1st Lt. J. L., Ala.N.G.
Reddy, 1st Lt. J. V., Sig.R.C.
Walker, 2d Lt. G. F., N.A.
Benjamin, Capt. F. A., M.R.C.
Gerbig, 1st Lt. H. A., M.R.C.
Eldred, Capt. H. W., Inft.R.C.
Alexander, 1st Lt. C. B., M.R.C.

Leaves.

Markell, 1st Lt. W. O., M.R.C., 10 days.
Stras, Capt. A. L., F.A.N.A., 10 days.
Clarkson, 2d Lt. E. D., F.A.R.C., 15 days.
Fornance, Capt. J. K., F.A.R.C., 15 days.

New Officers Commissioned.

Special to The New York Times.

WASHINGTON, March 13.—Adjutant General McCain announced today a list of appointments in the Officers' Reserve Corps and in the national army, made under date of March 12. These officers should telegraph acceptance of commissions to the Adjutant General, signed with full name and rank:

Flood, J. H., Maj. in Judge Adv. Gen.'s Res.
Weed, H. I., Maj. in Judge Adv. Gen.'s Res.
Jones, E. L., Lt. Col. in Sig. Res.
Millener, F. H., Capt. in Sig. Res.

FIRST LIEUTS. IN DEN. RES.

Gaffney, J. A.
Traxler, E. L.
Brent, F. D.

Burgess, W. R., Capt. in N. A.
Schneider, F., Jr., Capt. in N. A.
Slacke, G. A., 1st Lt. in Eng. Corps. of N. A.
Poliquin, A. H., 2d Lt. in Eng. Corps. of N.A.
Lee, F., 2d Lt. in Qm. Corps, of N. A.
Schlesinger, B. E., Capt. in San. Corps of N. A.

FIRST LIEUTS. IN SAN. CORPS OF N. A.

Best, A. F.
Carpenter, A. W.
Cipriani, G.
Herzer, E. H.
Hitchings, W. B.

BUSINESS OPPORTUNITIES.

Opportunity for business man with $5,000 to take active interest in business of vital importance and urgent need to every merchant, manufacturer; demand being far greater than business can meet, and capable of rapidly increasing its capacity; substantial daily profits assured from the very outset. Principal, E 121 Times.

Manufacturer, located in small Western New York town, with plant fully equipped and product sold in advance, wants live wire partner with $5,000; references required and given. Address X 259 Times Annex.

On account of being drafted in the army, must sell business manufacturing a novel and practical article; opportunity for person with $5,000 capital; must act quickly. Opportunity, M 388 Times Downtown.

Wanted to borrow, immediately, $5,000; will give as security block front lot at Long Beach worth double this amount. Captain H. J. Vogler, 130 East 51st St. Tel. Plaza 4883.

Young man, buying, selling and business experience, ladies' silk waist line; has $1,500 to invest in legitimate business; what is your proposition? E 122 Times.

HARDWARE and electrical store, established 12 years; sell at inventory, about $7,000; fullest investigation. Room 926, 18 Broadway.

Metal works, including valuable patents; well-equipped shop, many orders on hand; bargain; about $3,500 required. 926, 5 Beaver St.

Wanted, popular-priced specialty by an established firm with thousands of agents covering the United States. S 381 Times Downtown.

Furnished room house, 18 rooms, 5 baths; electric lights; net income $200 month; very reasonable. 229 West 23d.

MILLINERY STORE, no opposition, 30 miles from city; owner going abroad; $300 cash. Ella M. Krulish, Amityville, L. I.

Hotel, furnished, 65 rooms; license; near Southampton (L. I.) water front. Inquire Maier, 1,256 3d Av., near 72d.

Hardware, housefurnishings store; good location, good lease; satisfactory reasons. D. E., Times Bronx.

Experienced garage men ready to take long lease downtown commercial garage. M 156 Times.

Business Notices.

Machine shop, fully equipped, will take on general machine construction work, sheet metal specialties, model making, plating, polishing; inventions developed. X 230 Times Annex.

SILENT PARTNER wanted who can put from $10,000 to $50,000 into business as needed; good returns and excellent future; full investigation invited. Write M 350 Times Downtown.

COMMERCIAL LOANS,

notes, accounts receivable, merchandise, warehouse receipts, chattel mortgages. O. Ullmann & Co., 7 Pine St. Tel. Rector 9469.

Foundry and machine plant; large orders waiting; sacrifice $1,700. Crowe, Times Building.

FOR SALE.

Violin that has been judged and pronounced on several occasions as genuine Guarnerius; same has been in owner's possession 25 years; dealers please not apply. Communicate with 66 Leonard St., Room 705. Telephone Franklin 4232.

Large safe, fitted throughout with steel files and steel rollers for books; price reasonable. S 101 Times Downtown.

WHITE BABY CARRIAGE.—Good condition; cost $30; will sell $7. 46 East 66th.

Purchase and Exchange.

Highest cash prices paid for furnishings, pianos, Oriental rugs. Baisley, 115 University Place. Tel. 2298 Gramercy.

Contents houses; pianos, carpets; antiques bought. Miles, 155 East 125th. 1299 Harlem.

Typewriters.

TYPEWRITERS RENTED,

Nonvisible, 3 months, $5; visible, 3 months, $7.50. Initial payment applies if purchased.

AMERICAN WRITING MACHINE CO., INC.
339 Broadway, at Worth St.
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TYPEWRITERS RENTED.

3 months, $5; non-visibles.
3 months, $7.50; visibles.

THE TYPEWRITER EXCHANGE,
10 Barclay St. Tel. Barclay 4738.

Education Notes.

Frank R. Rix, Director of Music in the public schools, has been authorized to attend the Music Supervisors' National Conference at Evansville, Ind., on April 7, without loss of pay. His expenses will be defrayed by the Board of Education.

The following were appointed yesterday as Principals: Benjamin B. Greenberg, P. S. 11; John K. Bolen, P. S. 78; Mary A. Fitzsimmons, P. S. 38; Annie E. Darrow, P. S. 104.

The assignment of Idelette Carpenter as teacher in charge of the annex to the Julia Richman High School, located in P. S. 65, Manhattan, was terminated yesterday and she was made teacher in charge of the annex in P. S. 117, Manhattan, continuing until Aug. 31. Abbie Hodgette was assigned as teacher in charge of the first-named annex until Aug. 31.

Benjamin L. Goodman was appointed as an attendance officer, at $1,200.

The evening trade schools will be kept open during the week of the Easter vacation in the discretion of the Acting Superintendent of Schools.

Permission has been granted to the Principal of Evening Elementary School 96, Manhattan, to give an entertainment, at which admission will be charged, the proceeds to be devoted to Red Cross work.

The assignment of Van Evrie Kilpatric to be Supervisor of School Gardens has been extended to cover all boroughs.

A tribute to the services of Dr. William H. Maxwell, in the Department of Education, was presented yesterday by Frank D. Wilsey and was approved by the Board of Education.

Under the guidance of District Superintendent William J. O'Shea, the teachers of Districts 10 and 11 have supplied material for a District Educational Museum. The contributions represent the best teaching experience of the teachers of the two districts. When complete, the museum will furnish the teacher needing or deserving the information with a ready means of studying and comparing successful methods, devices, procedure, &c., in the different subjects of the course of study. It will serve as a directory and guide for the teacher who wishes to visit schools or classes where the successful application of particular methods and devices may be observed. The many hundred contributions on arithmetic for the first section of the museum are now being grouped and classified. It should be ready for the inspection and use of visitors within the next six weeks at P. S. 17, in the office of Superintendent O'Shea.

THE WEATHER

WASHINGTON, March 13.—The plateau disturbance of Thursday night has moved almost directly eastward to Missouri, with increasing intensity, and low pressure prevails generally east of the Rocky Mountains, except in New England and the South Atlantic States.

Snow fell in the northern upper lake region and the Northwest, and rain elsewhere over the country, except in the South and Southwest, Kansas, and Missouri, but the weather cleared west of the Rocky Mountains, with a rapid rise in pressure.

Very high temperatures continue in Missouri, the Ohio Valley, and the South, while to the northward and westward they have fallen to nearly normal conditions.

Snow or rain will fall Thursday from the lake region eastward, and rain from the Ohio Valley eastward, continuing Friday, in New England, the Middle Atlantic States, and the eastern lower lake region. There will also be rain Thursday night or Friday in Tennessee, and on Friday in the South Atlantic and the interior of the East Gulf States.

It will be colder Thursday in the lower Ohio Valley and on Friday from the lower Ohio Valley eastward and southward, except in Florida.

Winds for Thursday and Friday along the North Atlantic Coast will be northeast, becoming fresh, with rain; Middle Atlantic Coast, fresh east to southeast, rain; South Atlantic Coast, moderate to fresh south, except moderate east and southeast off the South Florida Coast.

FORECASTS, TODAY AND FRIDAY.

Eastern New York—Rain south, rain or snow north portion Thursday and probably Friday, somewhat colder Friday.

Southern New England—Rain Thursday and probably Friday, somewhat colder Friday.

New Jersey—Rain Thursday, warmer south portion. Friday, clearing and colder.

Western New York—Rain or snow Thursday and probably Friday.

Eastern Pennsylvania—Rain Thursday, warmer southeast portion. Friday, clearing and colder.

Northern New England—Snow in interior, snow or rain on the coast Thursday and Friday.

The temperature record for the twenty-four hours ended at 11 P. M., taken from the thermometer at the local office of the United States Weather Bureau, is as follows:

	1917.	1918.		1917.	1918.
3 A. M.	28	47	4 P. M.	45	51
6 A. M.	28	45	6 P. M.	44	47
9 A. M.	34	45	9 P. M.	40	46
12 M.	39	50	11 P. M.	40	41

This thermometer is 414 feet above the street level. The average temperature yesterday was 47; for the corresponding date last year it was 36; average on the corresponding date for the last thirty-three years, 36.

The temperature at 8 A. M. yesterday was 46; at 8 P. M. it was 46. Maximum temperature, 53 degrees at 3 P. M.; minimum, 41 degrees at 11 P. M. Humidity, 68 per cent. at 8 A. M.; 58 per cent. at 8 P. M.

The barometer at 8 A. M. yesterday registered 30.01 inches; at 8 P. M. it stood at 29.99 inches.

Shipping News.

Miniature Almanac for Today.

[By the U. S. Coast and Geodetic Survey.]

Sun rises..........6:11 | Sun sets..........6:01

THE TIDES.

	High Water. A.M.	High Water. P.M.	Low Water. A.M.	Low Water. P.M.
Sandy Hook	8:43	9:10	2:42	2:59
Governors Island	9:07	9:34	3:03	3:29
Hell Gate	10:55	11:06	5:06	5:17

AUSTRALIAN AND HAWAIIAN MAILS.

Postmaster Patten announces that mails of the following dates—Melbourne, Feb. 19; Sydney, Feb. 20; Honolulu, March 5—which arrived at San Francisco per steamer Ventura, were dispatched East on March 12, and are due in New York on the morning of Saturday, March 16.

Fire Record.

(No fires were reported yesterday morning.)

P. M.	Loss.
12:25—105 Monroe St.; Jacob Cohn	Slight
1:20—11 Av. and 47th St., (auto;) O. C. Bruno	Slight
2:45—Ward's Island, opp. 112 St., (coal hoist;) State property	Slight
5:45—172 Essex St.; S. Katzerinsky	Slight
6:20—361 Washington St.; W. A. Camp	$100
6:20—604 W. 56 St.; Sheffield Farms Co.	$6,000
6:25—131 Monroe St.; S. Lieberman	Slight
7:15—237 E. 84 St.; Harry Banch	Slight
9:15—Rivington, bet. Pike and Ridge Sts. (cellar;) Public School 4	None

Police and Fire News.

Police Department.

Advancements to $1,500 grade, to take effect March 24: T. J. Duffy, C. O. To $1,400 grade, to take effect March 16: J. J. Wimmer, 22; J. R. Nolan, 13; B. J. Nolte, 25; Joseph Frogel, 26; Frank Benes, 28; G. C. Seifert, 29; H. F. Dwyer, 37; William Gundelsheimer, 42; M. A. Miraglia, 61; Donald McK. Bruce, 144; A. J. Kroemer, 153; Herberg, 154; Anthony Hins, 159; J. L. Sullivan, Traf. C.; T. A. Brady, D. B.; J. H. McCarthy, 7; J. F. Cringle, 13; M. M. Farrell, 26; C. W. Carroll, 26; H. A. O'Brien, 28; Dominick Claffi, 32; D. M. Healy, 42; R. R. Ames, 43; Lester Pettigrew, 69; Herman Ludermann, 153; F. P. Gleason, 154; Gustav Scheurenbrand, 159; P. P. Wright, Traf. A.; D. J. Gandolfi, B. B. H.; W. J. Ardiff, Otto Holub. To $1,300 grade, to take effect March 31: M. J. Kennelly, 2; Terence Meehan, A. J. Gillman, August Belsacher, 25; Louis Hrbek, 29; D. J. O'Neill, 42; E. F. Smith, 147; E. Finneran, 161; J. A. J. Caufield, C. O.; T. J. Brady, 5th Dist.; J. J. Canavotto, Traf. A.; H. J. G. Kohler, Traf. E.; H. C. Tienken, 6; L. E. Martin, 18; J. M. Walsh, 22; M. J. Gleason, 26; Conrad Seebach, 29; J. M. Doolan, 42; H. J. Grippen, 151; H. R. Sanders, 172; A. G. King, C. O.; F. C. Kiebler, 7th Dist.; Timothy O'Sullivan, Traf. E.; A. C. Legge, B. B. H.; J. F. Flynn, P. J. McDermott, J. A. Zimmerman. To $1,300 grade, to take effect March 3: Jacob Winitsky, C. O.

Assignment discontinued: Patrol. Leo Gisselbrecht, 39, to duty as Welfare Officer, (temporary,) from 8 A. M., March 14.

Leaves of absence, (without pay:) Patrol. T. E. Mahoney, 16, for 1 day, from 4 P. M., March 17; J. J. Donnelly, 26, for 1 day, from 8 A. M., March 17; Francis Quinn, 26, for 2 days, from 8 A. M., March 17; O. T. Wanzer, 29, for 10 days, from 12:01 A. M., April 15; Charles Rose, 38, for 1 day, from 8 A. M., March 17; James O'Connell, Boiler Squad, for 2 days, from noon, March 14.

Fire Department.

Retired: Fireman First Grade J. J. Robertson, Eng. 229, on an annual pension of $750, to take effect at 8 P. M., March 16; Fireman First Grade J. D. Wanzer, Eng. 294, on an annual pension of $750, to take effect at 8 P. M., March 16.

Revocation of temporary detail, to take effect 8 A. M., March 14: Fireman 2d Grade W. J. Hammer, Eng. 218, to Eng. 215.

Temporary detail, to take effect 8 A. M., March 14: Fireman First Grade F. A. Embeck, Eng. 218, to Eng. 215.

Special leaves of absence: Fireman First Grade J. A. Unrath, H. & L. 26, for 24 hours, from 8 P. M., March 14; Fireman First Grade J. J. Jones, No. 1, Eng. 285, for 12 hours, from 8 P. M., March 16.

Estates Appraised.

PRINGLE, STEPHEN DUNCAN, (July 15, 1917,) Biarritz, France. Estate in New York as follows: 650 Sixth St., valued and appraised at $12,000; 961 Hoe Av., valued at $42,000, equity $9,500; 953 Hoe Av., valued at $40,000, equity $8,500; a half interest in property in Ardsley, N. Y., valued at $6,157, a total of $36,157, equally divided between his five sisters, Charlotte D. Radcliffe, Holwell, South Devon, England; Susan Pringle, Maria D. Pringle, Mary M. Pringle, and Catherine D. Pringle, all of Villa Pringle, Biarritz, France. The French will makes Charlotte and Susan residuary legatees, and leaves $5,000 a year for life to Catherine, Maria D., and Mary M. Pringle. The Civil Hospital of Bayonne, France, gets $50,000.

ZABRISKIE, ELIZA MOORE, (Aug 23, 1917.) Total assets, $39,902. The estate is composed almost entirely of stocks and bonds valued at $39,636. Her sons, George, of 23 Gramercy Park, and Cornelius B. Zabriskie of 436 West Twentieth St., each receives $18,931.

The Civil Service.

City.

The commission announces that examinations will be held this year for the following positions: Bookbinder, architectural draftsman, Grade C; asphalt steam roller engineer, assistant engineer, Grade C; Assistant Fire Marshal, Inspector of Combustibles, Grade 2; attendance officer, stationary engineer, clinic physician, Grade 1; dentist, Grade 2, and court stenographer, Grades 4 and 5.

United States.

The commission announces for March 26 an examination for computer, Coast and Geodetic Survey, for men. Vacancies in the Coast and Geodetic Survey, Washington, D. C., at an entrance salary of $1,200 a year, and in positions requiring similar qualifications in other branches of the service for duty at Washington, D. C., or elsewhere, at this or higher or lower salaries, will be filled from this examination. It is estimated that from five to ten appointments will be made in the Coast and Geodetic Survey during the year 1918. The entrance salary in that office is $1,200 and the maximum $2,500 a year, the work being exclusively in Washington, D. C. Competitors will not be required to report for examination at any place, but will be rated on surveying, mathematics, physics, modern languages, training and experience, (other than above.) Further information may be obtained from the commission, Washington, D. C.

HYLAN BARS NUDE DANCING.

Tells Enright to Conserve Morals of Metropolitan Opera Goers.

All-night liquor licenses will not be granted during the war and improper dancing exhibitions will not be allowed, Mayor Hylan ruled yesterday. In a letter to Police Commissioner Enright the Mayor said he wanted the Commissioner to see that the morals of Metropolitan Opera House audiences were protected, as it had come to his notice that a "nude dancer" had recently appeared there. His letter read:

"Enclosed find copy of letter from a citizen, also clippings with reference to a nude dancer who recently appeared at the Metropolitan Opera House. This young woman claimed to have appeared in the name of art, but most people believe it was an indecent performance.

"I am amazed to think that the trustees of the Metropolitan Opera House and the subscribers to that institution would tolerate such an exhibition. I wish you would see to it that no more such exhibitions are staged at the Metropolitan or at any other theatre in the city. If the same occurred in a theatre patronized by plain people some of these good people who patronize the Metropolitan would consider the town wide open and would indignantly protest.

"I want you to see to it that the good people who attend the Metropolitan Opera House do not have their morals corrupted."

The letter regarding all-night liquor licenses was also addressed to Commissioner Enright. It read:

"After giving serious consideration to the question of granting special all-night liquor certificates, I have concluded that it would be very unwise during the period of the war to grant any extension of the privilege of selling liquor after 1 A. M. If the privilege is granted to one, there is no good reason why it should not be granted to all those who conduct their business in an orderly and lawful manner. It should be our desire to make some sacrifice during these unusual times."

LOST AND FOUND.

Fifty cents an agate line.

LOST—Gold meshbag, rubies and diamonds, containing about $[illegible] cash, Long Island mileage, and gold cigarette case with diamond clasp, inscribed inside "M. D. from D. P. W., 1909"; $100 reward; no questions asked. Room 1138, 116 West 39th St.

A CAMEO PIN

Lost in subway from 168th St. to Grand Central, or to 17 West 44th St.; valuable because of association; reward if returned to M. B. C., 12th floor, 17 West 44th St.

LOST—Certificate D11755 for 13 shares first preferred stock of U. S. Rubber Co., issued to Edwin A. Parrott; all persons are cautioned against buying said certificate; transfer has been stopped. Z 257 Times Annex.

LOST—Saturday evening, on 42d St., between 4th and 5th Avs., a diamond bracelet, set in platinum; $50 reward, no questions asked. Return to Mrs. T. N. Holden, Jr., 1,219 Avenue G, Brooklyn. Kenmore 3615.

LOST—On tube train or near 33d St. tube station, dark blue pocketbook, Cross make, $10, gold watch, check book; reward. Finder return to Miss Helen Bryan, 206 East 17th St., New York.

LOST—Gold mesh bag containing keys and money in taxicab between 67 East 53d St. and 30 E. 60th St., New York City, evening of March 8. Reward if returned to Miss Wild, 67 East 53d St.

LOST—Diamond platinum bar pin, at Churchill's or between Belleclaire Hotel and Churchill's, Sunday evening, March 10; liberal reward. Mrs. Frank W. Baker, Belleclaire Hotel, Broadway and 77th St.

LOST.—Fur coat left in taxicab, corner Broadway and 87th St., noon Saturday; have license number. Liberal reward if returned to Mrs. A. T. Chace, Hotel Touraine, 39th St.

LOST—On Tuesday evening, probably in Hotel Biltmore, pear-shaped diamond earring; liberal reward will be given. Finder please return to Mrs. H. B. Legg, 41 East 75th St.

LOST—$100 reward, no questions asked, for return of fur rug which disappeared from automobile at 39th St. and 6th Av., Monday night, about 10:30. J. & W. Goetz, 10 East 82d.

LOST—A solid gold Waltham 15-jewel watch, initialed J. McN., on subway, between 50th and 128th Sts.; no questions asked; $10 reward. 33 West 51st St.

LOST—On Sunday night, between Lafayette Hotel and 74th and Park Av., or in taxi, diamond lavalliere on platinum chain; $50 reward. Mrs. Rush, 799 Park Av.

LOST—Monday, March 11, at Hippodrome, gold seal ring engraved with coat of arms and motto. $10 reward for return to Theo. B. Starr, Inc., 47th St. and 5th Av.

LOST—Tuesday, March 5, Broadway or Nassau St., lady's gold watch, monogram "F. B. S."; reward. F. B. S., Room 710, 29 Broadway. Phone Whitehall 446.

LOST—On 5th Av. train, Brooklyn, package containing one lady's black suit; $5 reward return. Mittenthal & Son, 41 East Broadway.

LOST—In Flushing, L. I., on Wednesday, a black enamel bar pin with whole pearl in centre. Return to Miss Proudfoot, 319 West 57th St. Reward.

LOST—On Monday evening in 5th Avenue bus, a gray suede bag with tassel; finder will please return to Todd, 65 Central Park West; reward.

LOST—Diamond pearl pendant earring March 13 on 5th Av., between 34th and 48th Sts.; reward. Mrs. N. Ashton, Vogue, 19 West 44th.

LOST—Sapphire and diamond drop earring in vicinity of Atlantic Avenue subway, reward. Return to Mrs. W. T. McKenney, 50 West 9th St., New York City.

LOST—Gold watch and fob, initials "H. C. S." Reward $25 if returned to Room 1207, 1,140 Broadway.

LOST—Valuable sapphire and diamond bar-pin in Shubert Theatre or vicinity, Feb. 20; liberal reward. Telephone Plaza 2468.

LOST—143d, Broadway, or Riverside bus, Wednesday afternoon, Roll Book Riverside Day Nursery; reward. Honey, 531 West 143d.

LOST—88th and Broadway, one bar-pin, 3 diamonds, set in platinum; $25 reward return to Apt. 2C, 156 East 79th St.

LOST—Wristlet watch in Y. W. C. A. Cafeteria, (36th St.,) on March 7. Return 47 West 46th St.; reward.

LOST—American Express receipt book, Thursday morning; reward. Return to Levine & Saffer, 380 Lafayette St.

LOST—Saturday, Amsterdam car, gray bag containing wages. Bornstein, 776 Melrose Av.

LOST—Silver watch, below Chambers; valuable associations; liberal reward. 135 Broadway, Room 403.

LOST—Sunday, a pearl and sapphire bar pin; reward. Moorman, 435 West 119th St.

LOST—Link bracelet, with heart, Sunday; reward. Winn, 300 West 111th, Apt. 15.

LOST—Small gold watch, subway, Grand Central; initials D. K.; reward. M 158 Times.

$100 REWARD, no questions asked, for the return of a single stone diamond set in beaded platinum band; lost between Hotel Astor, Morosco Theatre, Broadway and 74th St., and West 90th St. Return to E. M. Gattle & Co., 630 5th Av.

$100 REWARD

for bracelet, five diamonds on platinum chain, sapphire clasp, lost Sunday, 61st St. and Park Av. to St. Thomas's Church, thence to Buckingham Hotel and Hotel Plaza. Return to BLACK, STARR & FROST, 48th St. and 5th Av.

$50 REWARD.

Lorgnette, platinum handle, set with diamonds, lost Tuesday, 51st St. Y. M. C. A., next to the Women's Riding Club, then to East 69th St. Return to BLACK, STARR & FROST, 5th Av. and 48th St.

Lost and Found—Cats and Dogs.

REWARD $150.

Lost—Small, all white, West Highland terrier dog, male; long hair, long body, short legs, pointed ears; answering to name of Mac; $150 reward for return or information leading to its return. Miss A. B. Jennings, 48 Park Av. Phone Murray Hill 1484.

LOST—Airedale Terrier, (male,) 6 years old, hair clipped short, large scar at side; reward. 128 West 53d St., telephone Circle 486.

LOST—Pekingese dog; small, red female; name Li Li; Wednesday; $15 reward paid return 51 Riverside rive.

REWARD—Sable brown collie, white breast and feet. Return 411 West 115th St.

SAY GAMBLING HOUSE HID SPYING GERMANS

Police Raid Discloses Evidence Which Is Turned Over to Federal Authorities.

LOCK UP WILLIAM ANDREAE

Said to Have Been an Emissary of German Foreign Office Before and Since War Began.

Information that may lead to the disclosure of important spy activities in New York was obtained by detectives of Inspector Costigan's staff yesterday in a raid upon an alleged gambling establishment, the location of which is withheld pending further investigation by the Federal authorities. The place was one of two raided by Inspector Costigan's men, the other being in an apartment in Bainbridge Street, Brooklyn, where, the detectives say, they found a complete gambling equipment.

At this latter place Detectives Hickson and Demarest served subpoenas on two men describing themselves as Joseph Linde, 55 years old, of 584 Bainbridge Street, Brooklyn, and Max Burton, 37 years old, of 1,244 Lexington Avenue. The subpoenas called for their appearance before Justice Freschi, at the "John Doe" gambling inquiry, on Saturday.

Detective Hickson said he tested the working order of the race-betting equipment by taking several bets over the telephone, one of them being from a man who described himself as "Callahan" and who wanted to lay $30 on Eddie T. in the second race at Hot Springs. Last night's reports showed that Eddie T. won his race.

At the other place, of which the address is withheld, it is understood the detectives met certain persons from whom they obtained statements as well as documentary evidence, which purported to show that this establishment was the rendezvous of German spies. All the material was turned over to District Attorney Swann, who got into touch immediately with the Federal authorities. Further developments are expected today. District Attorney Swann declined to make any of the details public on the ground that premature publicity would only tend to defeat the activities of the Federal authorities.

"This much I can say," he stated, "we feel we are on the trail of some spy work in which we think the Government will be immensely interested."

Held as Dangerous Enemy.

William Andreae of 283 West Eighty-fifth Street, an employe of the A. & B. Export and Import Corporation of 78 Wall Street, was locked up in the Tombs yesterday for investigation as a dangerous enemy alien.

Evidence was turned over to Assistant United States District Attorney Robert T. Stephenson, indicating that Andreae had been employed by the German Foreign Office before and since the beginning of the war in 1914 and that he had been sent by the German Foreign Office on a mission to this country in 1916.

Andreae was employed in a bank in Paris, according to reports to the United States District Attorney, but obtained a leave of absence and returned to Germany a few days before the war began. He is alleged to have made his way to this country in 1916 by means of neutral passports on a mission to ship oils through neutral countries to Germany.

Andreae is said to have had close relations in this country with Hugo Schmidt and Adolph Pavenstedt, the German bankers now interned, and to have a wide acquaintanceship in this country.

An indictment was returned yesterday by the Federal Grand Jury against George Gustave Ignatius Flynn, graduate of the De Witt Clinton High School, who sought to interrupt a patriotic meeting at Madison Square on March 7, on the charge of violating the Espionage act by attempting to hinder recruiting.

An indictment was also returned against Johannes Hendrick van Werkhoven, charging him with violating the Trading With the Enemy act. Van Werkhoven, who is an assistant purser on the Dutch liner Nieuw Amsterdam, is accused of bringing securities into this country from Holland without submitting them to the Government supervision required by the Trading With the Enemy act.

Enemies on Water Front.

William Wallace, Jr., who is in charge of the new bureau at the Federal Building, which is handling the enemy alien problem in this city, said it had been discovered that a number of Germans and Austrians had obtained passes to enable them to enter the barred zone to work on piers by falsely stating that they were of American or neutral nationality. Most of these false statements, he said, had been made by dock laborers, who wanted to keep their jobs. He said, however, that a number of arrests would be made and that men found to have concealed their enemy nationality would be drastically dealt with.

Ernest W. C. Vogelsang, 34 years old, an Austrian, of 100 West Twenty-ninth Street, was arraigned before Chief Magistrate McAdoo in the Jefferson Market Court yesterday on the charge of making seditious statements in a barroom in this city. While the hearing was on Magistrate McAdoo looked over the papers which had been found in the man's possession, and then interrupted the proceedings, saying:

"This is a bad man to be allowed to be free in this country at this time."

Magistrate McAdoo then sent word to Assistant United States District Attorney Knox and United States Marshal McCarthy and Vogelsang was taken into Federal custody. No statement was made regarding the nature of the documents found.

RUSSIAN ON TRIAL AS SPY.

Attempt to Prove Otis Tampered with Transport's Instruments.

BALTIMORE, March 13.—Edward Otis, 23 years old, a former Quartermaster on an American transport, was put on trial today before Judge John C. Rose and a jury in the Federal District Court here charged with espionage. Otis, who says he is a native of Riga, Russia, is accused of having tampered with the navigation instruments of the transport while the ship was in the danger zone.

In opening the case, Assistant United States District Attorney Latane said that the Government expected to prove that on Jan. 11, while the transport was in the danger zone with few soldiers aboard, but with locomotives and other equipment intended for the army in France, Otis was seen to tamper with what is known as the "zigzag clock." He explained that this clock regulates the course of a vessel attempting to avoid submarines.

According to the Assistant District Attorney, Otis also made a false report on the log that would have misled the commanding officers about the speed being made in the direction of the ship's landing place in France.

JUNIOR BOOK COMMITTEE.

Organization Will Collect Reading Matter for Men in the Service.

The Junior Book Committee, to collect books for soldiers, was organized yesterday at a tea given by Mrs. Lewis B. Woodruff, 14 East Sixty-eighth Street. Burton E. Stevenson came from Washington to represent Dr. Herbert Putnam, Librarian of Congress, directing the work, and Franklin B. Hopper, representing the New York Public Library, acted as Chairman. The Executive Committee is made up of Helen S. Smith, Chairman; Grace Astor Bristed, Lena Burden, Edith Gould, Marie Louise Blair, Evelyn Byrd Smith, Lucile Baldwin, Sheila Byrne, Ruth Bliss, Polly Damrosch, Edith Pratt, Anna Alexandre Priscilla Bartlett, Mary Sloan Colt, Alma de Gersdorff, Margaret French, Helen Flake, Marion Dinsmore, Sylvia Holt, Claire Van Lennep, Jane Sands, Isabel Stettinius, Mary Schieffelin, Irene Turnure, Audrey Riker, Helen Krech, Dorothy James, Alice Work Lawrence, Mary Lorillard, Edith McKeever, Rita Boker, and Mrs. R. F. Emmet.

The speakers included Colonel Marcus Stokes, Miss Sarah Byrd Askew, and Captain Rudd. John S. Tichnor, Raymond Fosdick, and Walter Camp also attended the meeting.

Penrhyn Stanlaws drew and gave a book plate to the committee and the original drawing was on exhibition. Of the Authors' Advisory Board, Hamlin Garland, Jesse Lynch Williams, Ellis Parker Butler, Eleanor Gates, Robert Underwood Johnson, George Barr McCutcheon, Robert W. Chambers, Cleveland Moffett, Herman Hagedorn, Frances Hodgeson Burnett, Julian Street, Cosmo Hamilton, Hartley Manners, Kathleen Norris, Marjory Benton Cooke, and Fannie Hurst were present.

There was music by the Camp Dix Quartette, and tea was served by Gertrude Atherton, Kate Douglas Wiggin, Fannie Hurst, Sophie Kerr, and Marjory Benton Cooke.

Books may be sent to Mrs. Woodruff, 14 East Sixty-eighth Street; Miss Edith Gould, 857 Fifth Avenue, or the New York Public Library.

All Important Rulings to February 25.

Montgomery's
Income Tax
Procedure

1918 Edition. *By R. H. Montgomery, C. P. A., Ex-President American Association of Public Accountants.*

816 pages on the preparation of Income Tax, Capital Stock Tax and Excess Profits Tax returns. For individuals, partnerships, corporations, and fiduciaries. Saves needless overpayments.

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GETS VERDICT FOR $5,000.

Woman Sued Broker, Who Advertised for a Nurse.

A jury in the Supreme Court in the Bronx brought in a verdict yesterday for $5,000 in favor of Mrs. Henrietta Graeve of 116 East Eighty-seventh Street against Henry Traub, broker, of 20 Broad Street, living at 92 St. Nicholas Avenue. The suit was brought for alleged assault and was for $10,000. It was testified that Traub advertised in July, 1916, for a nurse who had experience as a masseuse.

Mrs. Graeve, according to the testimony, answered the advertisement and received a reply instructing her to meet the prospective patient at a drug store at 125th Street and Eighth Avenue. Traub met her and said, according to Mrs. Graeve, that he was living temporarily in a hotel. He told her, she said, that he was suffering from nervousness which frequently necessitated massage treatment.

Mrs. Graeve testified that she went to the hotel, thinking it to be Traub's temporary home, and swore that he subjected her to indignities. Physicians swore at the trial before Justice Guy that Mrs. Graeve was a physical and a nervous wreck as a result of the treatment she said she received at Traub's hands.

It was also testified that in December, 1916, in answer to a similar advertisement for a masseuse, Mrs. Graeve's husband responded and the prospective patient proved to be Traub. A similar appointment was made and Mrs. Graeve kept it, but her husband and Policeman Gable of the West 125th Street Station accompanied her. Traub was arrested and taken to the Night Court. He was held on a charge of disorderly conduct and on the following day in Washington Heights Police Court Magistrate Koenig placed him under a bond of $1,000 to keep the peace for six months. Traub deposited the cash.

The defense to the suit was a denial. Traub is 57 years of age and married. Two persons, a man and a woman, testified as character witnesses for Traub.

Meetings in City Hall Park.

The Mayor's Committee on National Defense, beginning today, will inaugurate a series of noonday meetings. They will be held in City Hall Park, where a special platform will be erected. Prominent men, locally and nationally, will be asked to make ten-minute addresses at the noon hour. The meetings will begin at 12:15 and close at 12:30. Captain A. P. Simmonds, the arctic explorer, will be a speaker at today's meeting. Major F. H. Shanton, in charge of the mounted military police with the 27th Division at Camp Wadsworth, Spartanburg, S. C., will also speak today, making an appeal to New York men between the ages of 30 and 40 years to enlist. Music will be furnished by the United States Recruiting Band.

WANT 1,000 NAVAL RECRUITS

Men of Draft Age Urged to Enlist as Seamen for Period of the War.

One thousand recruits are needed at once to be enrolled as seamen for the period of the war, it was announced yesterday at the headquarters of the Naval Reserve Force in this city. Lieutenant Joseph F. Wright, U. S. N. R. F., in his appeal for recruits, said:

"If you are in the draft, go to your local board and they will give you a letter permitting enrollment in the Naval Reserve. All enrolling offices of the navy throughout the United States will accept applicants, including the regular enrolling offices at 115 Flatbush Avenue, Brooklyn; 34 East Twenty-third Street, the U. S. S. Recruit, in Union Square; 225 West Forty-second Street, and 51 Chambers Street, New York."

Sues Correspondent for $100,000.

Mrs. Frances B. Dougherty, who obtained a divorce a year ago from Theodore Dougherty, a ship broker, in which she named Miss Ruby Buchanan, then a Waldorf-Astoria telephone girl, as corespondent, filed suit in the Supreme Court yesterday against Miss Buchanan for $100,000 damages for alienating Dougherty's affections. Mrs. Dougherty says the two are now living as man and wife, although the divorce decree forbade Dougherty to remarry in this State.

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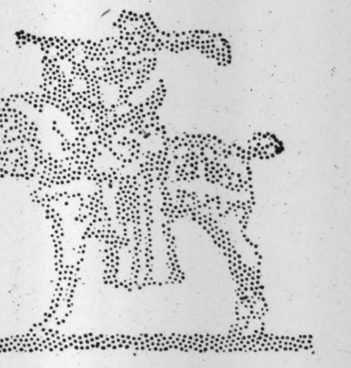

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